CLASS "A" OR "B"

### WATER AND/OR WASTEWATER UTILITIES

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

### ANNUAL REPORT

OF

SU674-09-AR
HUNTERS RIDGE UTILITY CO. OF LEE COUNTY
28400 HUNTERS RIDGE BOULEVARD
BONITA SPRINGS, FL. 34135-3511
Exact Legal Name of Respondent
472 - S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



TO APR 28 AH 9: 53

ECONOMIC REGULATION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2009

### GENERAL INSTRUCTIONS

- 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.
- 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.
- 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**

YEAR OF REPORT

December 31, 2009

### **CERTIFICATION OF ANNUAL REPORT**

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

YES X	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	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 X	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.  Aonald G. Huprich  (Signature of Chief Executive Officer of the utility) *
		1. X	2. 3. 4.  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, 2009

HUNTERS RIDGE UTILITY CO. OF LEE COUNTY	County:	LEE
(Exact Name of Utility)		
List below the exact mailing address of the utility for which norm	nal correspondence should be se	ent:
28400 HUNTERS RIDGE BOULEVARD		
BONITA SPRINGS, FL. 34135		
T-11 (220) 002 6061		
Telephone: (239) 992 - 6061		
E Mail Address: NONE		
E Wan Address. Profits		
WEB Site: NONE		
Sunshine State One-Call of Florida, Inc. Member Number	NOT APPLICABLE (	"N/A")
	1000 1000 1000 100 100 100 100 100 100	
Name and address of person to whom correspondence concerning	g this report should be addresse	d:
BARRY K. ASMUS, CPA		
c/o BARRY K. ASMUS, CPA, PA		
515 N.E. 101 STREET		
MIAMI SHORES, FL. 33138		
Telephone: (305) 759-0000		
List below the address of where the utility's books and records ar	a located:	
28400 HUNTERS RIDGE BOULEVARD	e located.	
BONITA SPRINGS FL 34135		
BOTTITI STRINGS, T.D. 3 1133		
Telephone: (239) 992 - 6061		
<u> </u>		
List below any groups auditing or reviewing the records and open	rations:	
N/A		
D ( C ) 1		
Date of original organization of the utility: 5/1/91		
Check the appropriate business entity of the utility as filed with t	ha Internal Pavanua Sarvica	
check the appropriate business entity of the utility as med with t	ne internal Revenue Service	
Individual Partnership Sub S Corporation	1120 Corporation	
Tartieronip Sub S Corporation	X	
List below every corporation or person owning or holding direct	ly or indirectly 5% or more of the	ne voting securities
of the utility:		· ·
•		Percent
Name		Ownership
<ol> <li>ALFRED P. MOORE TESTAMENTARY TRUS</li> </ol>	Т	11.48%
2. JAMES H. STREET		16.67%
3. MARCUS A. STREET		16.67%
4. GAYNELL FOWLER		33.30%
5. BEVERLY EAVES PERDUE		21.88%
6.		
7.		
8.		Personal Control of the Control of t
9,		
10.		

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

			1
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
BARRY K. ASMUS, CPA	EXTERNAL CPA	BARRY K. ASMUS, CPA, PA	ACCOUNTING & REGULATORY
DONALD G. HUPRICH	VICE-PRES. & TREASURER	HUNTERS RIDGE UTILITY CO. OF LEE COUNTY	OPERATIONAL
	Article Francisco Company		
·			.,
			-

- (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.

December 31, 2009

### UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

### **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. The Utility Company was incorporated in May of 1991 to provide sewer service to the Hunters Ridge development located in Lee County, Florida.
- B. The Utility Company provides sewer service to the residents and country club of the Hunters Ridge development in Lee County, Florida and provides spray irrigation effluent disposal to the development's golf course.
- C. The Utility Company's major objective is to provide high quality sewer service to the residents at a reasonable price.
- D. There is only one (1) operating division the Utility Company.
- E. The service area served by the Utility is built out.
- F. There are no major transactions that have a material effect on the Utility's operations.

December 31, 2009

### PARENT / AFFILIATE ORGANIZATION CHART

### Current as of DECEMBER 31, 2008

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).

Not Applicable.	

December 31, 2009

### **COMPENSATION OF OFFICERS**

For each officer, list the time activities and the compensation		m the respondent.	spent on total business
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
H.A. STREET	PRESIDENT	. 5.00%	\$ 0
DONALD G. HUPRICH	VP / TREAS.	25.00%	0
GAYNELL FOWLER	SECRETARY	5.00%	0

### COMPENSATION OF DIRECTORS

For each director, list the numbe received as a director from the resp		s attended by each director a	nd the compensation
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
H.A. STREET	DIRECTOR /		
DONALD G. HUPRICH	PRESIDENT DIRECTOR /	2	\$ 0
DONALD G. HUPRICH	VP / TREAS.	2	0
GAYNELL FOWLER	DIRECTOR / SECRETARY	2	0
		·	

### 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)
D.A.G.H., LLC	ADMINISTRATIVE, \$ ACCOUNTING & MANAGEMENT	(c) 96,000	28400 HUNTERS RIDGE BLVD. BONITA SPRINGS, FL. 34135

<sup>\*</sup> 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.

### 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.

	PRINCIPLE		NAME AND ADDRESS
	OCCUPATION	A FEW LATION OF	OF AFFILIATION OR
NAME	OR BUSINESS	AFFILIATION OR	
	AFFILIATION	CONNECTION	CONNECTION
(a)	(b)	(c)	(d)
H.A. STREET	RETIRED		28400 HUNTERS RIDGE BLVD
		STOCKHOLDER	BONITA SPRINGS, FL. 34135
GAYNELL FOWLER	RETIRED	DIRECTOR, OFFICER	28400 HUNTERS RIDGE BLVD
		STOCKHOLDER	BONITA SPRINGS, FL. 34135
DONALD G. HUPRICH	V.P.	DIRECTOR & OFFICER	28400 HUNTERS RIDGE BLVD
	TREASURER		BONITA SPRINGS, FL. 34135
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YEAR OF REPORT December 31, 2009

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

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

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 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, 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. revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES	S	EXPENSES	0
BUSINESS OR	BOOK COST	ACCOUNT	REVENUES	ACCOUNT	EXPENSES	ACCOUNT
SERVICE CONDUCTED (a)	OF ASSETS (b)	NUMBER (c)	GENERATED (d)	NUMBER (e)	INCURRED (f)	NUMBER (g)
NOT APPLICABLE	69.		\$			
	•				•	
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		400.00				
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YEAR OF REPORT December 31, 2009

### BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

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

			I	
	DESCRIPTION	CONTRACT OR		AL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
D.A.G.H., LLC.	ADMINISTRATIVE & MANAGEMENT	THRU 12/31/2009	P	\$ 96,000

YEAR OF REPORT December 31, 2009

# UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		Part	I. Specific Instructions: Sale, Purchase and Transfer of Assets	Transfer of Assets		
	I. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.		<ol><li>The columnar instructions follow:</li></ol>	nns follow:		
			(a) Enter name of related party or company.	ed party or company.	•	
-	2 Below are examples of some types of transactions to include:	f transactions to include:	(b) Describe briefly the	(b) Describe briefly the type of assets purchased, sold or transferred.	i, sold or transferred.	
	-purchase, sale or transfer of equipment	uipment	(c) Enter the total recei	ved or paid. Indicate pur	(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".	ıth "S".
	-purchase, sale or transfer of land and structures	nd and structures	(d) Enter the net book	(d) Enter the net book value for each item reported.	ted.	
	-purchase, sale or transfer of securities	curities	(e) Enter the net profit	or loss for each item repo	(e) Enter the net profit or loss for each item reported. (column (c) - column (d))	((p) u
	-noncash transfers of assets		(f) Enter the fair marke	t value for each item rep	(f) Enter the fair market value for each item reported. In space below or in a supplemental	a supplemental
	<ul> <li>-noncash dividends other than stock dividends</li> <li>-write-off of bad debts or loans</li> </ul>	stock dividends	schedule, describe t	schedule, describe the basis used to calculate fair market value.	e fair market value.	
	NAME OF COMPANY	DESCRIPTION OF ITEMS	SALE OR PURCHASE	NET BOOK	GAIN OR LOSS	FAIR MARKET
	OR RELATED PARTY		PRICE	VALUE		VALUE
	(a)	(p)	(3)	(p)	(e)	(f)
*******	!					,
	NOT APPLICABLE					
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# FINANCIAL SECTION

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT	ASSETS AND OTH	REF.	DIIL	PREVIOUS	CURRENT
ACCT.	ACCOUNT NAME	PAGE		YEAR	YEAR
NO.	(b)	(c)		(d)	(e)
(a)	UTILITY PLANT	(9)		(-)	
101-106	Utility Plant	F-7	\$	1,492,931	\$ 1,499,431
108-110	Less: Accumulated Depreciation and Amortization	F-8		777,468	807,968
108-110	Less. Accumulated Beproduction and	<u> </u>			
	Net Plant		\$	715,463	\$ 691,463
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0	0
116*	Other Utility Plant Adjustments			0	0
	Total Net Utility Plant		\$	715,463	\$ 691,463
	OTHER PROPERTY AND INVESTMENTS	T			
121	Nonutility Property	F-9	\$	0	\$ 0
122	Less: Accumulated Depreciation and Amortization			0	0
	N. 4 N		\$	0	s 0
123	Net Nonutility Property  Investment In Associated Companies	F-10	J.	0	0
123	Utility Investments	F-10	l -	0	0
124	Other Investments	F-10		0	0
126-127	Special Funds	F-10			0
	Total Other Property & Investments		\$ _	0	s0
131	CURRENT AND ACCRUED ASSETS Cash	ŀ	\$	222,397	\$ 77,962
132	Special Deposits	F-9	1 -	0	0
133	Other Special Deposits	F-9		0	0
134	Working Funds			0	0
135	Temporary Cash Investments			0	0
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		72,852	70,926
145	Accounts Receivable from Associated Companies	F-12	-	0	0
146	Notes Receivable from Associated Companies	F-12	1 -	0	0
151-153	Material and Supplies	1	1 -	0	0
161	Stores Expense		1 -	0	0
162	Prepayments		1 -	0	0
171	Accrued Interest and Dividends Receivable			0	0
172 *	Rents Receivable			0	0
173 *	Accrued Utility Revenues			0	0
174	Misc. Current and Accrued Assets	F-12	<u></u>	0	0_
	Total Current and Accrued Assets		\$	295,249	\$148,888

<sup>\*</sup> Not Applicable for Class B Utilities

December 31, 2009

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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		0	0
184	Clearing Accounts		0	0
185 *	Temporary Facilities		0	0
186	Misc. Deferred Debits	F-14	63,154	149,561
187 *	Research & Development Expenditures		0	0
190	Accumulated Deferred Income Taxes		0	0
	Total Deferred Debits		\$ 63,154	\$ 149,561
	TOTAL ASSETS AND OTHER DEBITS		\$1,073,866	\$989,912

<sup>\*</sup> Not Applicable for Class B Utilities

# \_\_\_NOTES TO THE BALANCE SHEET. The space below is provided for important notes regarding the balance sheet.

COMPARATIVE BALANCE SHEET EOUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AN	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
	(b)	(c)	(d)	(e)
(a)	EQUITY CAPITAL	(6)	()	
201	Common Stock Issued	F-15	s 1,000	\$ 1,000
$-\frac{201}{204}$	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed	- 1 15	0	0
	Capital Stock Liability for Conversion		0	0
203,206 *	Premium on Capital Stock		0	0
207 *	Reduction in Par or Stated Value of Capital Stock		0	0
209 *	Gain on Resale or Cancellation of Reacquired			
210 *			0	0
011	Capital Stock	-	1,153,400	1,153,400
211	Other Paid - In Capital	<del> </del>	0	1,133,100
212	Discount On Capital Stock		0	
213	Capital Stock Expense	F-16	(594,323)	(654,538)
214-215	Retained Earnings	1-10	$\frac{(3)^{4},323)}{0}$	0
216	Reacquired Capital Stock			
218	Proprietary Capital		0	0
	(Proprietorship and Partnership Only)		V	V
	Total Equity Capital		\$ 560,077	\$ 499,862
	LONG TERM DEBT			
221	Bonds	F-15	0	0
222 *	Reacquired Bonds		0	0
223	Advances from Associated Companies	F-17	0	0
224	Other Long Term Debt	F-17	0	0
	Total Long Term Debt	•	\$0	s0
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		17,152	7,126
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		82	82
236	Accrued Taxes	W/S-3	7,596	7,885
237	Accrued Interest	F-19	0	0
238	Accrued Dividends		0	0
239	Matured Long Term Debt		0	0
240	Matured Interest		0	0
241	Miscellaneous Current & Accrued Liabilities	F-20	0	0
	Total Current & Accrued Liabilities		\$ 24,830	\$ 15,093

<sup>\*</sup> Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND	REF.		PREVIOUS	C	URRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
(4)	DEFERRED CREDITS					
251	Unamortized Premium On Debt	F-13	\$	0	\$	0
252	Advances For Construction	F-20		0		0
253	Other Deferred Credits	F-21		0		0
255	Accumulated Deferred Investment Tax Credits			0		0
	Total Deferred Credits		\$_	0	\$	0
	OPERATING RESERVES					
261	Property Insurance Reserve		\$_	0	\$	0
262	Injuries & Damages Reserve			0		0
263	Pensions and Benefits Reserve			0		0
265	Miscellaneous Operating Reserves			0		0
	Total Operating Reserves		\$_	0	\$	0
	CONTRIBUTIONS IN AID OF CONSTRUCTION				İ	
271	Contributions in Aid of Construction	F-22	\$	676,400	\$	676,400
272	Accumulated Amortization of Contributions				1	
<u></u>	in Aid of Construction	F-22		(187,441)	<b></b>	(201,443)
	Total Net C.I.A.C.		\$_	488,959	\$	474,957
<del></del>	ACCUMULATED DEFERRED INCOME TAXES					
281	Accumulated Deferred Income Taxes -	ŀ				
	Accelerated Depreciation		\$	0	\$	0
282	Accumulated Deferred Income Taxes -		1			
	Liberalized Depreciation			0		0
283	Accumulated Deferred Income Taxes - Other			0		0
	Total Accumulated Deferred Income Tax		<b>\$</b> =	0	\$	0
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$_	1,073,866	\$	989,912

### COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$	354,611	\$ 365,155
	Net Operating Revenues		\$	354,611	\$365,155
401	Operating Expenses	F-3(b)	\$	336,845	\$ 387,782
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$_	29,635 13,576	\$ 30,500 14,002
	Net Depreciation Expense		\$_	16,059	\$ 16,498
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0	0
407	Amortization Expense (Other than CIAC)	F-3(b)		0	0
408	Taxes Other Than Income	W/S-3	_	20,494	21,090
409	Current Income Taxes	W/S-3		0	0
410.10	Deferred Federal Income Taxes	W/S-3		0	0
410.11	Deferred State Income Taxes	W/S-3	<u> </u>	0	0
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	] _	0	0
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		<b>\$</b> _	373,398	\$ 425,370
	Net Utility Operating Income	,	\$	(18,787)	\$(60,215)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0	0
413	Income From Utility Plant Leased to Others		1	0	0
414	Gains (losses) From Disposition of Utility Property		1	0	0
420	Allowance for Funds Used During Construction			0	0
Total Util	ity Operating Income [Enter here and on Page F-3(c)]		<b>\$</b>	(18,787)	\$(60,215)

<sup>\*</sup> For each account, Column e should agree with Cloumns 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)
\$ N/A	\$ 365,155	\$ <u>N/A</u>
\$	\$ 365,155	\$
\$	\$ 387,782	\$
	30,500 14,002	
\$	\$16,498	\$
	0 0 21,090 0 0 0 0 0	
\$	\$ 425,370	\$
\$	\$ (60,215)	\$
	0 0 0	
\$	\$(60,215)	\$

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

December 31, 2009

### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	ACCOUNT NAME	REF. PAGE	P	REVIOUS YEAR		RRENT ÆAR
NO.				(d)	-	(e)
(a)	(b)	· (c)		(u)		(0)
Total Utili	ty Operating Income [from page F-3(a)]		\$	(18,787)	\$	(60,215)
	OTHER INCOME AND DEDUCTIONS					
415	Revenues-Merchandising, Jobbing, and					
	Contract Deductions		\$	0	\$	0
416	Costs & Expenses of Merchandising					
	Jobbing, and Contract Work		Ĺ	0		0
419	Interest and Dividend Income			0		0
421	Nonutility Income			0		0
426	Miscellaneous Nonutility Expenses			0		0
	Total Other Income and Deductions		\$	0	\$	0
1	TAXES APPLICABLE TO OTHER INCOME	ľ			<u> </u>	
408.20	Taxes Other Than Income		\$	0	\$	0
409.20	Income Taxes		·	0		0
410.20	Provision for Deferred Income Taxes	,		0		0
411.20	Provision for Deferred Income Taxes - Credit		i	0		0
412.20	Investment Tax Credits - Net	ļ		0		0
412.30	Investment Tax Credits Restored to Operating Income		1	0		0
	Total Taxes Applicable To Other Income		\$	0	\$	0
	INTEREST EXPENSE			<u> </u>		
427	Interest Expense	F-19	\$	0	\$	0
428	Amortization of Debt Discount & Expense	F-13		0		0
429	Amortization of Premium on Debt	F-13		0		0
	Total Interest Expense		\$	0	\$	0
	EXTRAORDINARY ITEMS	Τ	†			
433	Extraordinary Income	1	\$	0	\$	0
434	Extraordinary Deductions	1	1	0		0
409.30	Income Taxes, Extraordinary Items	1	1	0		0
	Total Extraordinary Items		\$	0	\$	0
	NET INCOME		\$	(18,787)	\$	(60,215)

Explain Extraordinary Income:

This amount represents insurance claim proceeds that were received in 2007 for the 2006 repair of underground electrical wiring that was damaged by a lightning strike in 2006. It is therefore Extraordinary Income as it is a non-recurring event. The related costs of the repair were included in the 2006 Repairs and Maintenance Expense of the Company, which causes a mismatch of related revenues and expense.

December 31, 2009

### SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER UTILITY (d)	WA	ASTEWATER UTILITY (e)
(a)	(2)					
101	Utility Plant In Service	F-7	\$	N/A	\$	1,499,431
	Less:					
	Nonused and Useful Plant (1)					0
108	Accumulated Depreciation	F-8	_			807,968
110	Accumulated Amortization	F-8			_	0
271	Contributions In Aid of Construction	F-22	_		- I	676,400
252	Advances for Construction	F-20				
	Subtotal		\$		\$	15,063
	Add:					
272	Accumulated Amortization of					
	Contributions in Aid of Construction	F-22				201,443
	Subtotal		\$_		\$	216,506
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7				0
115	Accumulated Amortization of		_			
	Acquisition Adjustments (2)	F-7				0
	Working Capital Allowance (3)		-			133,795
	Other (Specify):				_	
			ŀ			0
		and a side of the total			.	
	RATE BASE	٠	\$_		_	350,301
	NET UTILITY OPERATING INCOME		\$_		\$	(60,215)
ACI	HEVED RATE OF RETURN (Operating Income / Ra	ite Base)	- 0.2		= =	-17.19%

### NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation based upon the Balance Sheet Method.

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

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

CLASS OF CAPITAL (a)	1	DOLLAR MOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt	\$	499,862	99.98%	9.68%	9.68%
Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)		82	0.02%		0.00%
Total	\$	499,944	100.00%		9.68%

(2)	Should equal amounts on Schedule F-6, Colu	mn (g).
(3)	Mid-point of the last authorized Return On E	quity or current leverage formula if none has been established.
		ing the same methodology used in the last rate it annual report year end amounts and cost rates.
	APPROV	ED RETURN ON EQUITY
Curre	ent Commission Return on Equity:	9.68%
Com	mission order approving Return on Equity:	CURRENT LEVERAGE FORMULA
		ROVED AFUDC RATE IRED IF AFUDC WAS CHARGED DURING YEAR
Curre	ent Commission Approved AFUDC rate:	N/A

an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

YEAR OF REPORT December 31, 2009

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

SCHEDOLE OF CALITAL STRUCTORE ADJUSTINENTS	CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

	THE INTERIOR		THE MEANODOLOGI COED IN THE LAST RATE FROCEEDING	IE LASI KAIE FKU	CEEDING	
CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (6)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	\$ 499,862	\$	S	\$	\$	\$ 499,862
Total	\$ 499,944		8	\$	<del>ν</del>	\$ 499,944

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

### UTILITY PLANT ACCOUNTS 101 - 106

				OTHER THAN REPORTING	
ACCT.	DESCRIPTION	WATER	WASTEWATER	SYSTEMS	TOTAL
(a)	(b)	(c)	(d)	(e)	(f)
101	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$ N/A	\$ 1,499,431	\$ <u>N/A</u>	\$ 1,499,431
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	\$	s <u>1,499,431</u>	\$	\$ 1,499,431

### 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.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ N/A	\$	\$ N/A	\$ 0
Total I	Plant Acquisition Adjustments	\$	s 0	\$	s0
115	Accumulated Amortization	\$	\$ <u>0</u>	\$	s
Total /	Accumulated Amortization	\$	\$0	\$	\$0
Net A	equisition Adjustments	\$	\$0	\$	\$0

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

ACCUMULATED DEP  DESCRIPTION (a)		WATER (b)		STEWATER (c)	O'I R	THER THAN EPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION								
Account 108			1					
Balance first of year	\$	N/A	\$	777,468	\$	N/A	\$	777,468
Credit during year:								
Accruals charged to:					l			
Account 108.1 (1)	\$		\$	30,500	\$		\$	30,500
Account 108.2 (2)			_		l			
Account 108.3 (2)			_					
Other Accounts (specify):						1/1 & house		
							***************************************	
Salvage				•				
Other Credits (Specify):			- I			- addison		
		-	_1		L			
Total Credits	\$		s	30,500	\$		•	20.500
Debits during year:	Ψ			30,300	a a		\$	30,500
Book cost of plant retired								
Cost of Removal			-		_		l	
Other Debits (specify):			-		_			
Other Debits (spectry):							ļ	
			-   -				-	
Total Debits	\$		\$		\$		\$	
Balance end of year	\$		\$	807,968	\$		\$	807,968
ACCUMULATED AMORTIZATION				· · · · · · · · · · · · · · · · · · ·	-			
Account 110								
Balance first of year	\$		s	0	\$		\$	0
Credit during year:	Ė-		<del>-  </del>	······························	<del>-</del>		+	J
Accruals charged to:								
5	\$		\$		\$	4	<b> </b> \$	
Account 110.2 (2)			-		I		*	
Other Accounts (specify):			-					
Total credits	\$		\$	0	\$			^
Debits during year:	Ф		1 3	U	1 3 -		\$	0
Book cost of plant retired					1		1	
Other debits (specify):			-	***			1 —	
omer deons (specify).								
Total Debits	\$		\$	0	\$		\$	0
							1	
Balance end of year	\$		\$	0	\$		\$	0

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

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

	EXPENSE	CHARGED OFF DURING YEAR			
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)		
	\$		S		
Total	s0		\$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)
	\$	\$	\$	\$
Total Nonutility Property	\$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):	\$
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Special Deposits	\$0

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

# ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

DESCRIPTION	d be fisted fildividually.	<del></del>	mom.v
		1	TOTAL
(a) CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	T	1	(b)
Water Water		1	
	\$	1	
Wastewater	70,926		
Other			
	~		
Total Customer Accounts Receivable		s	70,926
OTHER ACCOUNTS RECEIVABLE (Account 142):		<del>                                     </del>	
	<b> </b> \$		1
		ŀ	
		İ	
	<u> </u>		
Total Other Accounts Receivable			_
NOTES RECEIVABLE (Account 144):		\$	0
NOTES RECEIVABLE (Account 144);		1	
	\$	1	
Total Notes Receivable		l s	0
	· · · · · · · · · · · · · · · · · · ·	<del>                                      </del>	
Total Accounts and Notes Receivable		s	70,926
		"	
ACCUMULATED PROVISION FOR			
UNCOLLECTIBLE ACCOUNTS (Account 143)		ł	
Balance first of year	ф		
Add Provision for uncollectibles for current year	\$	4	
Collection of accounts previously written off	\$	i	
		1	
Utility Accounts		,	j
Others		l	
			[
		ł	
		1	
Total Additions	\$		
Deduct accounts written off during year:		1	
Utility Accounts			
Others			
		ĺ	
		1	]
Total accounts written off	\$		ļ
	*	1	[
Balance end of year		\$	0
=		J	
		<u> </u>	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - N	7 <b>T</b>	_	70.007
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NI	21	\$	70,926
			1

## ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

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

# NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

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

# MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	s
Total Miscellaneous Current and Accrued Liabilities	s0

# 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):	s	\$
Total Unamortized Debt Discount and Expense	\$	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$	\$ 0

## EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION	TOTAL
(a)	(b)
	s
Total Extraordinary Property Losses	\$0

# 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 186.0)	\$	\$	
Total Deferred Rate Case Expense	\$0	\$0	
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.1, 186.2 & 186.3):  OPERATING PERMIT (ACCT. 186.1)  TANK PAINTING (ACCT. 186.2)  SAND FILTERS - REBEDDING (ACCT. 186.3)	\$ 29,134 594 702	\$ 145,671 1,783 2,107	
Total Other Deferred Debits	\$30,430_	\$149,561	
REGULATORY ASSETS (Class A Utilities: Account. 186):	\$	\$	
Total Regulatory Assets	\$0	\$0	
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$30,430	\$ 149,561	

### 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		_	1,000
Total par value of stock issued	%	<b>s</b> —	1,000
Dividends declared per share for year		\$	0
PREFERRED STOCK			
Par or stated value per share	%	\$	N/A
Shares authorized			
Shares issued and outstanding			
Total par value of stock issued	%	\$	
Dividends declared per share for year	. %	s	

<sup>\*</sup> Account 204 not applicable for Class B utilities.

### BONDS ACCOUNT 221

	INTEREST		PRINCIPAL	
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER	
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET	
(a)	(b)	(c)	(d)	
	%		<b> </b>	
	/%			
	, , , , , , , , , , , , , , , , , , ,			
	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
	/			
	·············/ <sub>%</sub>			
	% %			
	%			
Total			\$0	
			1211111	

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

### STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	A	AMOUNTS (c)
215	Unappropriated Retained Earnings:		
	Balance Beginning of Year Changes to Account:	\$	(594,323)
439	Adjustments to Retained Earnings ( requires Commission approval prior to use):  Credits:	\$	
		-   -	
	Total Credits:	\$	0
	Debits:	\$	
	Total Debits:	\$	0
435	Balance Transferred from Income	\$	(60,215)
436	Appropriations of Retained Earnings:	1	( /
		_	
		- ]	
	Total Appropriations of Retained Earnings	s	0
	Dividends Declared:	+	Ü
437	Preferred Stock Dividends Declared		
438	Common Stock Dividends Declared	-	·
	Total Dividends Declared	\$	0
215	Year end Balance	\$	(654,538)
214	Appropriated Retained Earnings (state balance and		
ļ	purpose of each appropriated amount at year end):		
ļ		-	
214	Total Appropriated Retained Earnings	\$	0
Total Ret	ained Earnings	\$	(654,538)
Notes to	Statement of Retained Earnings:		

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

toport cum actualed separately.	
DESCRIPTION (a)	TOTAL (b)
	\$
	· · · · · · · · · · · · · · · · · · ·
Total	\$0

### OTHER LONG-TERM DEBT ACCOUNT 224

	IN	ΓEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	ANNUAL RATE	FIXED OR VARIABLE *	AMOUNT PER BALANCE SHEET
(a)	(b)	(c)	(d)
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%	***************************************	
	%		
	%		
	%		The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s
	%		
	/0		
	<u>L</u>		
Total			\$0

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

### NOTES PAYABLE ACCOUNTS 232 AND 234

	IN'	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE ( Account 232):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Tree! A at 222			
Total Account 232			\$0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	ľ		
	%		\$
	%		
	. %		
	%		
111000111100000000000000000000000000000	%		
	%		
	%		
	%		
Total Account 234			\$0

<sup>\*</sup> 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	TOTAL
(a)	(b)
•	\$
Total	\$0

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

## ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION   BALANCE   BALANCE   DESCRIPTION   OF YEAR   If (a)   (b)   (b)   (c)   ACCUMULATION OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY O		٠I				
DESCRIPTION   DESCRIPTION   DESCRIPTION   DESCRIPTION   DESCRIPTION   DEBIT   OF YEAR		INIE	KEST ACCRUED			
DESCRIPTION         BEGINNING         ACCT.           (a)         (b)         (c)           ccrued Interest on Long Term Debt         \$         \$           ccount 237.1         \$         \$           ccrued Interest on Other Liabilities         \$         427         \$           ccount 237.2         \$         \$         \$           ccount 237.2         \$         \$         \$           ccount 237.2         \$         \$         \$		BALANCE	ם	JRING YEAR	INTEREST	
OF DEBIT         OF YEAR         DEBIT           (a)         (b)         (c)           ccrued Interest on Long Term Debt         \$         \$           ccount 237.1         \$         0         \$           ccrued Interest on Other Liabilities         \$         427         \$           ccount 237.2         \$         \$         \$           ccount 237.2         \$         \$         \$           ccount 237.2         \$         \$         \$	DESCRIPTION		ACCT.		PAID DURING	BALANCE END
(a)       (b)       (c)         ccrued Interest on Long Term Debt       \$       \$         ccount 237.1       \$       \$         ccrued Interest on Other Liabilities       \$       427         ccount 237.2       \$       \$         ccount 237.1       \$       \$         ccount 237.2       \$       \$         ccount 237.1       \$       \$	OF DEBIT		DEBIT	AMOUNT	YEAR	OF YEAR
ccrued Interest on Long Term Debt       \$         ccount 237.1       \$         ccrued Interest on Other Liabilities       \$         ccount 237.2       \$         ccount 237.1       \$         ccount 237.1       \$	(a)	(p)	છ	(p)	(e)	€
ccrued Interest on Other Liabilities  ccrued Interest on Other Liabilities  ccount 237.2  ccount 237.2  scount 237.1  s 0  ccount 237.1	ACCOUNT NO. 237.1 - Acerued Interest on Long Term Debt	S		8	8	8
ccrued Interest on Other Liabilities       \$       427         ccount 237.2       \$       0         ccount 237 (1)       \$       0         ccount 237 (2)       \$       0						
ccrued Interest on Other Liabilities       \$       427         ccount 237.2       \$       0         ccount 237 (1)       \$       0         ccount 237 (2)       \$       0						
ccrued Interest on Other Liabilities	Total Account 237.1			8	S	0 \$
ccount 237.2	ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	€9	427		φ	8
s 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
s 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Account 237.2			\$	\$	9
237	Total Account 237 (1)			\$	€	8
	INTEREST EXPENSED: Total accrual Account 237		237	S	(1) Must agree to F	(1) Must agree to F-2 (a). Beginning and
Less Capitalized Interest Portion of AFUDC:	Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
					(2) Must agree to F-3 (c), Current Year Interest Expense	-3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)	Net Interest Expensed to Account No. 427 (2)			s .		

## UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

DESCRIPTION - Provide itemized listing	BALANCE END OF YEAR
(a)	(p)
	S
Total Miscellaneous Current and Accrued Liabilities	9

### ADVANCES FOR CONSTRUCTION

ACCOUNT 252

	BALANCE		DEBITS		
		ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
			(n)	(2)	(i)
	S		es.	<b>6</b> 75	€
		İ			
Total	8		\$	\$	8

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

### 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	\$0	\$0
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	<b>\$</b>
Total Other Deferred Liabilities	\$0	\$0
TOTAL OTHER DEFERRED CREDITS	\$0	\$0

### 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	\$N/A	\$ 676,400	\$N/A	\$ 676,400
Add credits during year:	\$	\$	\$	\$
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$	\$676,400	\$	\$ 676,400

### 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>N/A</u>	\$ 187,441	\$ <u>N/A</u>	\$187,441
Debits during the year:	\$	\$ 14,002	\$	s14,002
Credits during the year	\$	\$0	\$	\$ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$	s <u>201,443</u>	s	\$

### 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 Schedul The reconciliation shall be submitted even though there is no taxable inco Descriptions should clearly indicate the nature of each reconciling amount	ome for the year.		
2 If the utility is a member of a group which files a consolidated federal tax taxable net income as if a separate return were to be filed, indicating interconsolidated return. State names of group members, tax assigned to each assignments or sharing of the consolidated tax among the group members.	company amounts to be eligroup member, and basis of	iminated ir	ı such
DESCRIPTION (a)	REF. NO.		AMOUNT
Net income for the year	(b)	+	(c)
Net income for the year	F-3(c)	\$	(60,215)
Reconciling items for the year:  Taxable income not reported on books:			
		] _	
Deductions recorded on books not deducted for return:			
Income recorded on books not included in return:			
Deduction on return not charged against book income:			
Federal tax net income		\$	(60,215)
Computation of tax:			

### WATER

### **OPERATING**

### **SECTION**

Note:

This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

### WASTEWATER OPERATION SECTION

YEAR OF REPORT
December 31, 2009

### WASTEWATER LISTING OF SYSTEM GROUPS

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

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

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

by group number.		
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
HUNTERS RIDGE COUNTRY CLUB	472 - S	N/A
		·
	- 1 H TANK (M.)	***************************************

December 31, 2009

SYSTEM NAME / 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)	\$ 1,499,431
101	Less:	_ (u)	
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	807,968
110	Accumulated Amortization		0
271	Contributions In Aid of Construction	S-7	676,400
252	Advances for Construction	F-20	0
	Subtotal		\$15,063_
	Add:		
272	Accumulated Amortization of		
	Contributions in Aid of Construction	S-8(a)	\$ 201,443
	Subtotal		\$ 216,506
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		133,795
	Other (Specify):		0
<del></del>	WASTEWATER RATE BASE		\$ \$350,301
	WASTEWATER OPERATING INCOME	S-3	\$ (\$60,215)
ACHI	EVED RATE OF RETURN (Wastewater Operating Income / Was	stewater Rate Base)	-17.19%

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

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation based upon the Balance Sheet Method..

December 31, 2009

SYSTEM NAME / COUNTY:

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME	0.0()	265 155
400	Operating Revenues	S-9(a)	\$ 365,155
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
	Net Operating Revenues		\$ 365,155
401	Operating Expenses	S-10(a)	\$ 387,782
403	Depreciation Expense	S-6(a)	30,500
	Less: Amortization of CIAC	S-8(a)	14,002
	N. D. Lide France		\$ 16,498
400	Net Depreciation Expense  Amortization of Utility Plant Acquisition Adjustment	F-7	0
406	Amortization of Othny Flant Acquisition Adjustment  Amortization Expense (Other than CIAC)	F-8	0
407	Amortization Expense (Other than CIAC)	1-6	0
400.10	Taxes Other Than Income		16,432
408.10	Utility Regulatory Assessment Fee		4,658
408.11	Property Taxes		1,030
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		U
408	Total Taxes Other Than Income		\$ 21,090
409.1	Income Taxes		0
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
	Utility Operating Expenses		\$\$25,370
	Utility Operating Income		\$(60,215)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
			0
	Total Utility Operating Income		\$ (\$60,215)

### HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

UTILITY NAME:

SYSTEM NAME / COUNTY:

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT		PREVIOUS	PREVIOUS		CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(p)	(e)	
351	Organization	\$ 104,811	\$	\$	\$ 104,811
352	Franchises	0			0
353	Land and Land Rights	32,329			32,329
354	Structures and Improvements	200,497			200,497
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	46,907			46,907
361	Collection Sewers - Gravity	421,547			421,547
362	Special Collecting Structures	0			0
363	Services to Customers	79,296			79,296
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	14,850			14,850
371 .	Pumping Equipment	110,990 .	6,500		117,490
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and				•
	Distribution System	0			0
380	Treatment and Disposal Equipment	469,021			469,021
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	10,683			10,683
391	Transportation Equipment	2,000			2,000
392	Stores Equipment	0			
393	Tools, Shop and Garage Equipment	0		7	0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 1,492,931	\$ 6,500	S	1,499,431

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

S-4(a) GROUP

HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

SYSTEM NAME / COUNTY:

UTILITY NAME:

WASTEWATER UTILITY PLANT MATRIX

																									W. Janes			_	,	,		1	,	,		Т		7
Ľ		GENERAL	PLANT		(K)	,														•							10.683	2 000	7,000								\$ 12,683	
9.	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	()	S																															\$	
5:	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(j)	2												ŀ																			\$	
4.		TREATMENT	AND	DISPOSAL	(j)	8	00000	32,329	200,497														10007	403,021													\$ 701,847	
Ε'	?	SYSTEM	PUMPING	PLANT	(i)	8													14,850	11/,490																	\$ 132,340	
,	!	COLLECTION	PLANT		(h)	\$					46,907	421,54/	700 01	967,67																							\$ 547,750	
	<del>:</del>	INTANGIBLE	PLANT		(g)	\$ 104,811	10000000000000000000000000000000000000																														\$ 104,811	
		ACCOUNT NAME			ê	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
	,	T.J.V	, ON	į	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

December 31, 2009

SYSTEM NAME / COUNTY:

### BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C (e)
(a) 351	Organization	40	0	2.500%
354	Structures and Improvements	27	0	3.704%
360	Collection Sewers - Force	<del></del>	0	3.704%
361	Collection Sewers - Gravity	40	0	2.500%
362	Special Collecting Structures			
363	Services to Customers	35	0	2.857%
364	Flow Measuring Devices			
365	Flow Measuring Installations	201		
366	Reuse Services	-10.00		
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25	0	4.000%
371	Pumping Equipment	15	0	6.667%
375	Reuse Transmission and			10 mm ar 41 mm
	Distribution System			
380	Treatment and Disposal Equipment	15	0	6.667%
381	Plant Sewers			1000
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment	6	0	16.667%
391	Transportation Equipment	5	0	20.000%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment	100		
397	Miscellaneous Equipment			
398	Other Tangible Plant			

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

### HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

UTILITY NAME:

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	TOTAL	CREDITS	(d+e)	Θ	\$ 2,620	7,427	1,737	10,539	0	2,265	0	0	0	0	594	4,473		0	300	0	0	0	545		0	0	0	0	0	0	0	\$ 30,500	
D DEPRECIATION	OTHER	CREDITS *		(e)	\$											5										3 - 27						\$	
ER ACCUMULATE		ACCRUALS		(p)	\$ 2,620	7,427	1,737	10,539	0	2,265	0	0	0	0	594	4,473		0	300	0	0	0	545	0	0	0	0	0	0	0	0	\$	
S IN WASTEWATE	BALANCE	AT BEGINNING	OF YEAR	(c)	\$ 44,011	55,858	11,496	104,968	0	23,658	0	0	0	0	8,217	52,689		0	464,664	0	0	0	6,907	2,000	0	0	0	0	0	0	0	\$ 777,468	
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION		ACCOUNT NAME		(p)	Organization	Structures and Improvements	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service	
	ACCT.	NO.		(a)	351	354	360	361	362	363	364	365	366	367	370	371	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total D	

<sup>\*</sup> Specify nature of transaction. Use ( ) to denote reversal entries.

### HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

UTILITY NAME:

SYSTEM NAME / COUNTY:

	BALANCE AT	END OF YEAR	(f-J+2)	Æ	\$ 46,631	63,285	13,233	115,507	0	25,923	0	0		0	8,811	291,162		0	464,964	0		0	10,432	7,000				0	0	0	0	\$ 807,968
CCIATION	TOTAL	CHARGES	(g-h+i)	(j)	\$	***************************************							manus control manus						1100000								Ì					8
MULATED DEPRE	COST OF REMOVAL	AND OTHER	CHARGES	(j)	€				30000													and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t						n.v.				8
ALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	SALVAGE AND	INSURANCE		(h)	\$																											\$
ENTRIES IN WAS	PLANT	RETIRED		(g)	\$																											\$
ANALYSIS OF		ACCOUNT NAME		(6)	Organization	Structures and Improvements	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment		Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
	150	ACCI.	<u>.</u>	(a)	351	354	360	361	362	363	364	365	366	367	370	371	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total E

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

S-6(b) GROUP

UTILITY NAME:

### HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

December 31, 2009

SYSTEM NAME / COUNTY:	
SYSTEM NAME/COUNTY	

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WAS	STEWATER (c)
Balance first of year		\$	676,400
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	S-8(a) S-8(b)	\$	0
Total Credits		\$	0
Less debits charged during the year (All debits charged during the year must be explained below)		\$	0
Total Contributions In Aid of Construction		\$	676,400

Explain	all debits charged	to Account 271 duri	ing the year below			
				 	- , w	
<del></del> .						
	<u> </u>					
		710-710-710-710-710-710-710-710-710-710-				

December 31, 2009

SYSTEM NAME / COUNTY:	
-----------------------	--

### WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
PLANT CAPACITY CHARGE MAIN EXTENSION CHARGE	0 0	\$ 1,120 780	S 0 0
Total Credits			s0

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

DESCRIPTION (a)	WAS	TEWATER (b)
Balance first of year	\$	187,441
Debits during the year:  Accruals charged to Account 272  Other debits (specify):	\$	14,002
Total debits	\$	14,002
Credits during the year (specify):	s	
Total credits	. \$	0
Balance end of year	\$	201,443

S-8(a) GROUP \_\_\_\_\_

December 31, 2009

### WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

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

UTILITY NAME:

### HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

December	31,	2009	

SYSTEM NAME / COUNTY:

### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			\$
ļ	Measured Revenues:		446	272.522
522.1	Residential Revenues	446	446	272,522
522.2	Commercial Revenues	1	<u> </u>	6,690
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			70.000
522.5	Multiple Family Dwelling Revenues	21	21	79,200
522	Total Measured Revenues	468	468	\$358,412
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	468	468	\$358,412
	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 - Spray In	rigation		
	(Including Allowance for Funds Prude	ently Invested or AFPI)		
	Total Other Wastewater Revenues			\$

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

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### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO.	YEAR END NUMBER OF	AMOUNTS
NO.		CUSTOMERS *	CUSTOMERS *	
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues		W 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
L	Public Authorities			
540.5	Other Revenues - Spray Irrigation	1	1	6,743
540	Total Flat Rate Reuse Revenues	1	1	\$6,743
	Measured Reuse Revenues:			
541.1	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
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$ 6,743
	Total Wastewater Operating Revenues			\$ 365,155

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

HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

SYSTEM NAME / COUNTY:

UTILITY NAME:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

. S S	ACCOUNT NAME  (b)  Salaries and Wages - Employees	TNDBBDT	.1 COLLECTION	.2 COLLECTION	3	4.	.5 TREATMENT	.6 TREATMENT
8 8	ACCOUNT NAME  (b)  ties and Wages - Employees	Cribbent	COLLECTION	COLLECTION			TREATMENT	TREATMENT
SS	ACCOUNT NAME  (b)  ties and Wages - Employees	TNAGGIN	COLLECTION	COLLECTION	CINING			
8 8	ACCOUNT NAME  (b)  ties and Wages - Employees	CUNNEIL		•	PUMPING	PUMPING	& DISPOSAL	& DISPOSAL
\(\sigma\)	(b) ries and Wages - Employees	YEAR	EXPENSES-	EXPENSES-	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -
SS	ries and Wages - Employees	9	OFERALIONS (d)	MAINTENANCE (e)	Orenalions (f)	MALIVIENANCE (g)	OF ERVALIOUS	(i)
· ·		0 \$	\$	S	\$	8	59	s
	Salaries and Wages - Officers,							
	Directors and Majority Stockholders	0						
704 Empl	Employee Pensions and Benefits	0						
710 Purch	Purchased Sewage Treatment	0						
711 Sludg	Sludge Removal Expense	23,760					23,760	
715 Purch	Purchased Power	22,393					22,393	
716 Fuel	Fuel for Power Production	0					0	
718 Chen	Chemicals	7,614				-	7,614	
720 Mate	Materials and Supplies	2,759					2,759	
731 Contr	Contractual Services-Engineering	29,134					29,134	
732 Contr	Contractual Services - Accounting	17,275						
733 Conti	Contractual Services - Legal	0	•					
734 Contr	Contractual Services - Mgt. Fees	194,740					98,740	
735 Conti	Contractual Services - Testing	11,657	-				11,657	
736 Contr	Contractual Services - Other	3,649		-			3,649	
741 Rent	Rental of Building/Real Property	0						
742 Rentz	Rental of Equipment	0						
750 Trans	Transportation Expenses	0						
756 Insur	Insurance - Vehicle	0						
757 Insur	Insurance - General Liability	12,836	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s				12,836	
758 Insur	Insurance - Workman's Comp.	0		At a district the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the con				
759 Insur	Insurance - Other	0						
760 Adve	Advertising Expense	0						
766 Regu	Regulatory Commission Expenses							
- An	- Amortization of Rate Case Expense							
767 Regu	Regulatory Commission ExpOther	0						
770 Bad I	Bad Debt Expense	0						
775 Misc	Miscellaneous Expenses	61,965						52,826
Total Wasi	Total Wastewater Utility Expenses	\$ 387,782	\$	8	8	•	\$ 212,542	\$ 52,826

### HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

SYSTEM NAME / COUNTY:

UTILITY NAME:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		7.		6	10	11	1,
		•	}				
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
ACCT.		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
NO.	ACCOUNT NAME	ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
(	ć	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
701	(b) Salaries and Wages - Employees	(D)	( <b>K</b> )	(I) 3	(m)	(u)	(O)
703	Salaries and Wages - Officers		•		•	•	<b>•</b>
Ŝ	State to the trades - Carlottes,						
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased	1					
718	Chemicals			a parameter and a second			
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		17,275				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees		000,96				
735	Contractual Services - Testing						
736	Contractual Services - Other		P. 1				
741	Rental of Building/Real Property			mana v a a a a a a a a a a a a a a a a a			
742	Rental of Equipment	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s					
750	Transportation Expenses						
756	Insurance - Vehicle	7.746					The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s
757	Insurance - General Liability						
758	Insurance - Workman's Comp.					AND THE PARTY SHARE THE REAL PROPERTY AND ADDRESS OF THE PARTY AND ADDR	
759	Insurance - Other						
092	Advertising Expense						
992	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense						
191	Regulatory Commission ExpOther						300000000000000000000000000000000000000
770	Bad Debt Expense						
775	Miscellaneous Expenses	7,568	1,571				
Tc	Total Wastewater Utility Expenses	\$ 7,568	\$ 114,846	€9	S	\$	8

S-10(b) GROUP

December 31, 2009

SYSTEM NAME / COUNTY:

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

nent nent nent nent or Turbine	1.0 1.5 2.5	446	446
nent nent	1.5	446	446
nent nent	1.5	1	440
nent		\	1 1 5
	7.5		1.5
nent or Turbine			
	5.0		
ment, Compound or Turbine	8.0	22	176.0
ment	15.0		
ıd	16.0		
	17.5		l
nent or Compound	25.0		
ALL ALL ALL ALL ALL ALL ALL ALL ALL ALL	30.0		
nent or Compound	50.0		
	62.5	-	
nd	80.0		
	90.0		I
nd	115.0		
	145.0		
	215.0		
		90.0 115.0 145.0	90.0 115.0 145.0 215.0

### 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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 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:		
Single Family Residential Gallons -	17,051,485	
Average Number of Single Family Residential Customers	446	
Annual Gallons per Single Family Residential Customer	38,232	
Gallons Per Day per Single Family Residential Customer	105	

December 31, 2009

SYSTEM NAME / COUNTY:	

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	200,000
Basis of Permit Capacity (1)	AADF
Manufacturer	ALLEN'S ENVIRONMENTAL
	CONTACT STABILIZATION
Type (2)	- STABILIZATION
Hydraulic Capacity	200,000
Average Daily Flow	48,521
Total Gallons of Wastewater Treated	17,710,265
Method of Effluent Disposal	GOLF COURSE SPRAY IRRIG.

(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.

S-12
GROUP \_\_\_\_
SYSTEM \_\_\_\_

December 31, 2009

SYSTEM NA	ME / COU	NTY:	

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A sepa	nrate page should	be supplied where r	necessary.
Present number of ERCs* now being served	623.5		
2. Maximum number of ERCs* which can be served	962		
3. Present system connection capacity (in ERCs*) using exists	sting lines	962	
4. Future connection capacity (in ERCs*) upon service area	buildout	0	,
5. Estimated annual increase in ERCs*	0		
Describe any plans and estimated completion dates for an NONE	ny enlargements or in	provements of this syst	em
8. If the utility does not engage in reuse, has a reuse feasibil  If so, when?  9. Has the utility been required by the DEP or water manage	ity study been complement district to implement		N/A NO
If so, what are the utility's plans to comply with th	is requirement?	. ,	
10. When did the company last file a capacity analysis report	t with the DEP?	APRIL, 2003	
<ul> <li>11. If the present system does not meet the requirements of I a. Attach a description of the plant upgrade neces b. Have these plans been approved by DEP?</li> <li>c. When will construction begin?</li> <li>d. Attach plans for funding the required upgrading e. Is this system under any Consent Order with D</li> </ul>	ssary to meet the DEF	rules.	N/A
12. Department of Environmental Protection ID # FLA	. 014541 - 002 - DW	ZP	
* An ERC is determined based on the calculation on S-11.	S-13		

GROUP \_\_\_\_\_

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

Company:

Hunters Ridge Utility Co. of Lee County

For the Year Ended December 31, 2009

(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)	\$	\$	\$
Total Measured Revenues (522.1 - 522.5)	358,412	358,412	0
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)	6,743	6,744	(1)
Total Wastewater Operating Revenue	\$ 365,155	365,156	\$ (1)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 365,155	\$ 365,156	\$ (1)

Explanations:

Rounding to whole dollars.

### 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 returns. Explain any differences reported in column (d).