### CLASS "A" OR "B"

OFFICIAL COPY
Public Service Commission
On Not Remove from this Commission

### WATER AND/OR WASTEWATER UTILITIES

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

### ANNUAL REPORT

OF

SU749-09-AR

### UTILITIES INC OF EAGLE RIDGE

Exact Legal Name of Respondent

369-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

### PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-09

Form PSC/WAW 3 (Rev. 12/99)

10 May -5 Ay 7: 27

### **GENERAL INSTRUCTIONS**

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

Florida Public Service Commission Division of Water and Wastewater 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0873

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

### 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 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 th 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.
		1.	2. 3. 4.  (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 be officers. The items being certified by the officer should be indicated in the appropriate area to th 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 31-Dec-09

UTILITIES INC OF EAGLE RIDGE	C	ounty:	Lee County
(Exact Name of Utility)	* *** ***		
List below the exact mailing address of the utility for which 2335 SANDERS ROAD	normal correspondence sl	nould be	sent:
NORTHBROOK IL 60062			
		4.4	
Telephone: 847-498-6440	<del>_</del>		
E Mail Address: NONE			
	<del></del>		
WEB Site: NONE			
Sunshine State One-Call of Florida, Inc. Member Number	UER828		
Name and address of person to whom correspondence conce JOHN HAYNES	erning this report should b	e addres	sed:
2335 SANDERS ROAD			
NORTHBROOK IL 60062			
T-1			
Telephone: 847-498-6440	_		
List below the address of where the utility's books and recor	ds are located:		
2335 SANDERS ROAD			
NORTHBROOK IL 60062			
Telephone: 847-498-6440			
100 phone. 647-498-0440	<del></del>		
List below any groups auditing or reviewing the records and	operations:		
PRICEWATERHOUSECOOPERS			
Date of original organization of the utility: 06/20/95			
		a .	
Check the appropriate business entity of the utility as filed v	with the Internal Revenue	Service	
Individual Partnership Sub S Corporation	1120 Corporation		
	$\mathbf{x}$		
List below every corporation or person owning or holding d of the utility:	irectly or indirectly 5% or	more of	the voting securities
			Percent
Name			<u>Ownership</u>
1. UTILITIES INC			100%
2.			
3.			
4.			
5.			_
6.			
7.			
8.			

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

TALLEDON	IDA PUBLIC SERVICI	o o i i i i i i i i i i i i i i i i i i	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
LISA SPARROW	PRESIDENT		OPERATIONS
JOHN HOY	CHIEF OPERATING OFFICER		REGULATORY
RICK DURHAM	REGIONAL VP		OPERATIONS
PATRICK FLYNN	REGIONAL DIRECTOR		OPERATIONS
JIM JAPCZYK	CHIEF FINANCIAL OFFICER		FINANCIAL
	:		

- (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.

### **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.

	Trajor transactions having a material officer on operations.
A.	100% of the stock to this company was acquired by Utilities, Inc. The Company Provides sewer service.
В.	The Company supplies sewer services only.
C.	Provide adequate sewerage and disposal services and earn a fair return.
D.	Sewer division only.
E.	Anticipated growth
F.	The stock of this company was purchased by Utilities, Inc. Improvements have been and are still being made to the system.

### PARENT / AFFILIATE ORGANIZATION CHART

Current as of

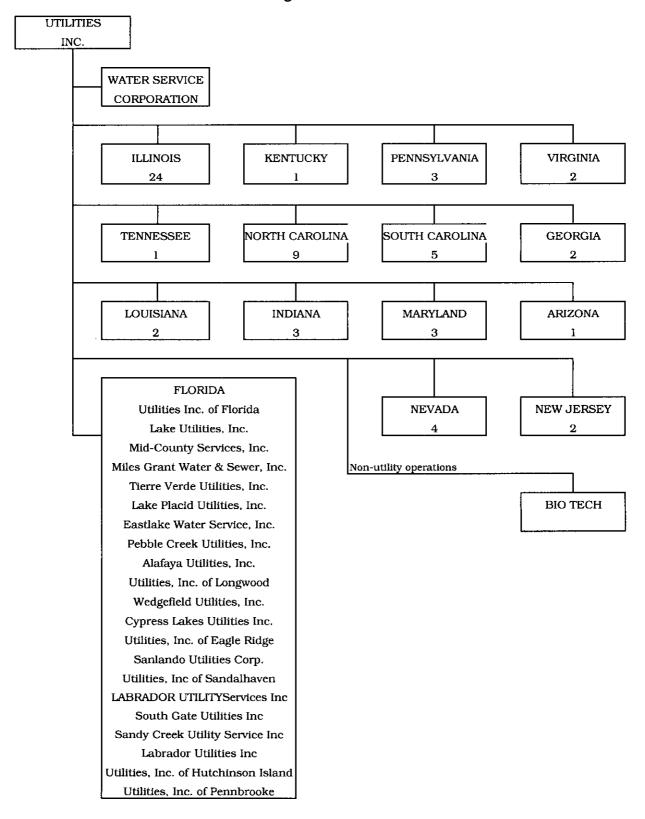
	•			
Complete below an organizational chart	41 4 1 1 11		:	L
Complete below an organizational chart	that show all i	narents, siinsidiar	ies and attiliates of ti	ne iiriiirv.
Complete colon an organizational enait	ciide bilo 11 dil	paronio, bacciani.	ios and anniques of the	

The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

12/31/2009

UTILITIES, INC. -- PARENT COMPANY WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST SERVICES REQUIRED BY UTILITY. UTILITIES INC. of FLORIDA -- provides office personnel and administrative staff. **SEE ATTACHED** 

### Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

### COMPENSATION OF OFFICERS

For each officer, list the time spent or activities and the compensation received			n total business
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
LISA A SPARROW	PRESIDENT	N/A	\$NONE
JOHN HOY	VP OPERATIONS	N/A	NONE
JIM JAPCZYK	VP & TREASURER	N/A	NONE
JOHN R STOVER	VP & SECRETARY	<u>N/A</u>	NONE
RICK DURHAM	REGIONAL VP	N/A	NONE
		-	

### COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
LISA A SPARROW	DIRECTOR	1	\$ NONE
JOHN R STOVER	DIRECTOR	1	NONE

### 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)
NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE		\$	
ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR			
AFFILIATES.			

<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.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
LISA A SPARROW	PRESIDENT & CEO	DIRECTOR/OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
JOHN HOY	VP OPERATIONS	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL UTILITIES INC & SUBSIDIARIES
JIM JAPCZYK	VP & TREASURER	OFFICER	NORTHBROOK IL UTILITIES INC & SUBSIDIARIES
JOHN R STOVER RICK DURHAM	VP & SECRETARY  REGIONAL VP	OFFICER OFFICER	NORTHBROOK IL  UTILITIES INC & SUBSIDIARIES  ALTAMONTE SPRINGS, FL
		ì	
11. 17. 1			
,			:

YEAR OF REPORT 31-Dec-09

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

# 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 I or wastewater service. revenue and expenses segregated out as nonutility also.

	ASSI	SSETS	REVE	REVENUES	EXPENSES	NSES
BUSINESS OR SERVICE CONDUCTED	BOOK COST OF ASSETS	ACCOUNT NUMBER	REVENUES GENERATED	ACCOUNT NUMBER	EXPENSES INCURRED	ACCOUNT NUMBER
	£		<b>€</b>		£	ĝ
NO BUSINESS			·		<b>.</b>	
WHICH ARE						
A BYPRODUCT,						
COPRODUCT						
OR JOINT						
PRODUCT						
RESULTING						
FROM						
PROVIDING						
WATER						
AND/OR						
SEWER						
SERVICE.						

### 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 renairing and servicing of equipment -material and supplies furnished

-leasing of structures, land, and equipment

-rental transactions

-sale, purchase or transfer of various products

-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)
WATER SERVICE CORP/	Operators/Admin/Officers Salaries & Benefits	Continous	Purchase	98,164
FLORIDA REGIONAL	Operators/Admin/Officers Salaries & Belletits	Continous	ruicitase	70,104
FEORIDA REGIONAL	Materials & Supplies	Continous	Purchase	9,825
	The state of the s			
	Contractual Services	Continous	Purchase	6,928
	Transportation Expenses	Continous	Purchase	11,901
	Insurance	Continous	Purchase	19,540
			Purchase	
	Advertising`	Continous	Purchase	······································
	Regulatory Expenses	Continous	Purchase	500
				100
	Bad Debt Expense	Continous	Purchase	109
	Miscellaneous	Continous	Purchase	36,702
	··········			
	<del> </del>			
		<del>                                     </del>		
	1			

YEAR OF REPORT 31-Dec-09

# UTILITIES INC OF EAGLE RIDGE

UTILITY NAME:

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

e with "S". umn (d)) ır in a supplemental	FAIR MARKET VALUE (f)	es
sets  ed, sold or transferred.  urchase with "P" and salarted.  ported.  ported. (column (c) - colaported. In space below of the fair market value.	GAIN OR LOSS (e)	\$
Specific Instructions: Sale, Purchase and Transfer of Assets  3. The columnar instructions follow:  (a) Enter name of related party or company.  s to include: (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.	NET BOOK VALUE (d)	\$
structions: Sale, Purchase and Transe columnar instructions follow:  (a) Enter name of related party or (b) Describe briefly the type of as (c) Enter the total received or paid (d) Enter the net book value for extending the form of the fair market value for schedule, describe the basis us	SALE OR PURCHASE PRICE (c)	\$
art II.	DESCRIPTION OF ITEMS  (b)	
Part II. Sp.  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 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	NAME OF COMPANY OR RELATED PARTY (a)	NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR END 31-Dec-09

# FINANCIAL SECTION

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

	ASSEIS AND OTH	-	Ē		AT 172 72 722 772
ACCT.		REF.		PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	YEAR
(a)	(b)	(c)		(d)	(e)
	UTILITY PLANT				
101-106	Utility Plant	F-7	\$	6,816,531	6,899,441
108-110	Less: Accumulated Depreciation and Amortization	F-8	1 -	2,909,982	3,026,585
	to the second se	-	$\vdash$		·
	Net Plant		\$	3,906,549	3,872,855
					3,3,2,33
114-115	Utility Plant Acquisition adjustment (Net)	F-7		266,765	266,765
116 *	Other Utility Plant Adjustments	+ * ′	-	200,700	200,705
110	Other Othity Flant / Kajustinents		┢		
	Total Not Helity Plant		<b>ـ</b> ـ ا	4 172 214	4 120 620
	Total Net Utility Plant		⊅-	4,173,314	4,139,620
	OTHER PROPERTY AND DIVISOT VENTO	1	<u> </u>		
101	OTHER PROPERTY AND INVESTMENTS	F.0	ļ,	I	
121	Nonutility Property	F-9	>	- 3	·
122	Less: Accumulated Depreciation and Amortization			-	-
				Į	
	Net Nonutility Property		\$	<u> </u>	
123	Investment In Associated Companies	F-10	l _		-
124	Utility Investments	F-10	l _		<u>-</u>
125	Other Investments	F-10		-	<del>-</del>
126-127	Special Funds	F-10		-	•
	Total Other Property & Investments		\$_	- S	-
	CURRENT AND ACCRUED ASSETS		<u> </u>		
131	Cash		\$	(48)	-
132	Special Deposits	F-9	1	10,857	10,857
133	Other Special Deposits	F-9	1 -	-	
134	Working Funds	+	1 -		<u> </u>
135	Temporary Cash Investments		l -		
141-144	Accounts and Notes Receivable, Less Accumulated		-		
141-144	Provision for Uncollectible Accounts	F-11	1	113,105	132,832
145		F-12	<b>!</b> -		(406,732)
145	Accounts Receivable from Associated Companies		- 1	(517,021)	(400,732)
146	Notes Receivable from Associated Companies	F-12	-	11 226	12 561
151-153	Material and Supplies		ł –	11,376	13,561
161	Stores Expense		<b>{</b> -		
162	Prepayments		- 1	4,383	<del>-</del>
171	Accrued Interest and Dividends Receivable		<b>l</b> –	<u>-</u>	-
172 *	Rents Receivable		_	-	
173 *	Accrued Utility Revenues		<b>!</b>		-
174	Misc. Current and Accrued Assets	F-12		-	<del>-</del>
	Total Current and Accrued Assets		\$_	(377,348)	(249,482)

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

# 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	\$	\$
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	65,958	67,939
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		<del></del>	-
	Total Deferred Debits		\$65,958_	\$67,939
	TOTAL ASSETS AND OTHER DEBITS		\$3,861,925_	\$\$

<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 EQUITY CAPITAL AND LIABILITIES

ACCT	EQUITI CAFITAL AND LI			CURRENT
ACCT.	A CICOUNIE NAME	REF.	PREVIOUS	1
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL			
201	Common Stock Issued	F-15	\$1,000	\$1,000
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		2,521,758	2,601,260
212	Discount On Capital Stock			-
213	Capital Stock Expense		-	
214-215	Retained Earnings	F-16	(157,173)	(728,334)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital		<del></del>	
	(Proprietorship and Partnership Only)		-	_
221	LONG TERM DEBT	n 16		
221	Bonds	F-15	<u> </u>	
222 *	Reacquired Bonds			-
223	Advances from Associated Companies	F-17	1,255,152	1,255,152
224	Other Long Term Debt	F-17	-	-
	Total Long Term Debt		\$1,255,152_	\$ 1,255,152
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable	<u> </u>	37,300	41,570
232	Notes Payable	F-18	-	
233	Accounts Payable to Associated Companies	F-18	(998,569)	(998,570)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		30,877	28,785
236	Accrued Taxes		18,026	6,651
237	Accrued Interest	F-19	7,077	4,715
238	Accrued Dividends			-
239	Matured Long Term Debt		-	
240	Matured Interest		-	
241	Miscellaneous Current & Accrued Liabilities	F-20	-	
		i		
	Total Current & Accrued Liabilities		\$(905,289)	\$ (916,848)

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

# COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	I	PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE	ŀ	YEAR		YEAR
(a)	(b)	(c)		( <b>d</b> )		(e)
	DEFERRED CREDITS					
251	Unamortized Premium On Debt	F-13	\$		\$	<u>-</u>
252	Advances For Construction	F-20			l	-
253	Other Deferred Credits	F-21	l		l	
255	Accumulated Deferred Investment Tax Credits					-
	Total Deferred Credits		\$ <u></u>		\$ <u></u>	
	OPERATING RESERVES					
261	Property Insurance Reserve		\$		\$	<del>-</del>
262	Injuries & Damages Reserve			-	1	<u> </u>
263	Pensions and Benefits Reserve					-
265	Miscellaneous Operating Reserves			_		-
	Total Operating Reserves		<u> </u>		\$	_
	CONTRIBUTIONS IN AID OF CONSTRUCTION					
271	Contributions in Aid of Construction	F-22	\$	3,557,868	\$	3,809,952
272	Accumulated Amortization of Contributions			_		
	in Aid of Construction	F-22		2,616,654		2,296,223
	Total Net C.I.A.C.		\$	941,213	\$	1,513,728
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	149,358	\$	158,073
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			-		-
283	Accumulated Deferred Income Taxes - Other			55,905		74,045
	Total Accumulated Deferred Income Tax		\$	205,263	\$	232,118
TOTAL	EQUITY CAPITAL AND LIABILITIES		\$	3,861,925	\$	3,958,077

### COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME Operating Revenues	F-3(b)	\$ 809,923	   \$	1,022,853
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	000,023	- ĭ	1,022,033
,	Net Operating Revenues	(0)	\$809,923	- <b>\$</b>	1,022,853
401	Operating Expenses	F-3(b)	\$ 736,923	\$	622,516
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$ 217,008 (98,398		295,623 572,515
	Net Depreciation Expense		\$118,610	  -	868,138
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	丁	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-	<del>-</del>
408	Taxes Other Than Income	W/S-3	44,087	_	67,312
409	Current Income Taxes	W/S-3	(82,800	<u> </u>	(113,992)
410.10	Deferred Federal Income Taxes	W/S-3	37,411		22,586
410.11	Deferred State Income Taxes	W/S-3	6,404	<u> </u>	3,867
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	_	
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		_	
412.11	Investment Tax Credits Restored to Operating Income	W/S-3			-
	Utility Operating Expenses		\$860,635	  -	1,470,428
	Net Utility Operating Income		\$(50,712	) \$ 	(447,575)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-		<u>-</u>
413	Income From Utility Plant Leased to Others				-
414	Gains (losses) From Disposition of Utility Property		266		70
420	Allowance for Funds Used During Construction		1,494		618
Total Util	ity Operating Income [Enter here and on Page F-3(c)]		\$ (48,952	) ( <u>)</u>	(446,887)

<sup>\*</sup> For each account. Column e should agree with Clour f, g and h on F-3(b)

### COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)		CHEDULE W-3 * SCHEDULE S-3 *	
\$	- <u></u>	1,022,853	\$ 
\$	- §	1,022,853	\$
\$	- \$	622,516	\$ -
		295,623 572,515	
\$		868,138	\$
	- - - - - -	67,312 (113,992) 22,586 3,867	- - - - - - -
\$		\$1,470,428	\$
\$	<u>-</u>	\$ (447,575)	\$
	- - -	- - 70 618	- - - -
\$	- -	\$ (446,887)	\$

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

### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	· , · · · · · · · · · · · · · · · · · ·	REF.	I	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	YEAR
(a)	(b)	(c)		(d)	(e)
Total Utili	ity Operating Income [from page F-3(a)]		\$	(48,952) \$	(446,887)
	OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and				
1	Contract Deductions		\$	- \$	-
416	Costs & Expenses of Merchandising				
	Jobbing, and Contract Work			-	-
419	Interest and Dividend Income			-	-
421	Nonutility Income			_	-
426	Miscellaneous Nonutility Expenses			-	-
	Total Other Income and Deductions		\$		
	TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$	- \$	<u> </u>
409.2	Income Taxes			-	<u>-</u>
410.2	Provision for Deferred Income Taxes		1		-
411.2	Provision for Deferred Income Taxes - Credit			-	-
412.2	Investment Tax Credits - Net			-	-
412.3	Investment Tax Credits Restored to Operating Income		]	-	-
	Total Taxes Applicable To Other Income	e	\$	- \$ 	
	INTEREST EXPENSE				
427	Interest Expense	F-19	\$	39,771 \$	124,274
428	Amortization of Debt Discount & Expense	F-13		-	
429	Amortization of Premium on Debt	F-13		-	-
	Total Interest Expense		\$	39,771 \$	124,274
	EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$	- \$	-
434	Extraordinary Deductions		1 —	-	•
409.3	Income Taxes, Extraordinary Items			-	-
	Total Extraordinary Items		\$	- \$	-
	NET INCOME	. 80.1	\$	(88,724) \$	(571,161)

Explain Extraordinary Income:			
NONE			

### SCHEDULE OF YEAR END RATE BASE

ACCT. NO.	ACCOUNT NAME	REF. PAGE		WATER UTILITY	T	WASTEWATER UTILITY
(a)	(b)	(c)	<u> </u>	(d)		(e)
101	Utility Plant In Service	F-7	\$		  \$	6,899,441
	Less:					
	Nonused and Useful Plant (1)		l _		I _	
108	Accumulated Depreciation	F-8	l _	-	Ι_	3,026,585
110	Accumulated Amortization	F-8	J _	_	Ι_	
271	Contributions In Aid of Construction	F-22	J _	-	1_	3,809,952
252	Advances for Construction	F-20	<u> </u>	-		-
	Subtotal		\$_		  \$ 	62,904
	Add:					
272	Accumulated Amortization of					
	Contributions in Aid of Construction	F-22		-		2,296,223
	Subtotal		\$_	-	     	2,359,127
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7		-	1_	310,957
115	Accumulated Amortization of					
	Acquisition Adjustments (2)	F-7	<u> </u>			(44,192)
	Working Capital Allowance (3)			-		77,815
	Other (Specify):					
			=		-	
	RATE BASE	•	\$	~	\$   	2,792,090
	NET UTILITY OPERATING INCOME		\$_	-	\$   	(447,575)
ACH	IEVED RATE OF RETURN (Operating Income / R	Rate Base)		#DIV/0!		-16.03%

### 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.

# 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)	(c x d) (e)
Common Equity Preferred Stock Long Term Debt Short Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) Short Term Debt	\$\frac{1,029,628}{-1,174,950}\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	36.90% 0.00% 42.11% 11.64% 1.03% 0.00% 0.00% 8.32% 0.00%	11.21% 0.00% 6.60% 3.75% 6.00% 0.00% 0.00% 0.00%	4.14% 0.00% 2.78% 0.44% 0.06% 0.00% 0.00% 0.00% 0.00%
Total	\$2,790,387	100.00%		7.429

l	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:	11.21%
Commission order approving Return on Equity:	PSC-04-1107-PAA-SU

### APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	9.03%
Commission order approving AFUDC rate:	PSC-04-0262-PAA-WS

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.

UTILITIES INC OF EAGLE RIDGE

UTILITY NAME:

	STRU	σ,	30) \$ 2,790,387		
OING	0 5 2	\$ (156,707,386) (178,825,050) (49,450,094)	\$ (384,982,530)		
USTMENTS AST RATE PROCEE!	OTHER (1) ADJUSTMENTS SPECIFIC (e)				
SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)				
CHEDULE OF CAPIT. ITH THE METHODO	NON-UTILITY ADJUSTMENTS (c)		\$	;( <b>)</b> ;	
SCHE CONSISTENT WITH	PER BOOK BALANCE (b)	37,014 000,000 28,785 232,118	\$ 387,772,917	. made in Columns (e) an	
	CLASS OF CAPITAL	Common Equity Preferred Stock Long Term Debt Short Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain) Short Term Debt	Total	(1) Explain below all adjustments made in Columns (e) and (f) NOT APPLICABLE	

### UTILITY PLANT ACCOUNTS 101 - 106

		ACCOUNT	TS 101 - 106	OTHER THAN	
ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	REPORTING SYSTEMS (e)	TOTAL (f)
(a) 101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to	\$	\$6,899,441	\$	\$6,899,441_
103	Other Property Held for Future Use				
104	Utility Plant Purchased or Sold Construction Work in Progress		(0)		(0)
106	Completed Construction Not Classified				
	Total Utility Plant	\$	\$6,899,441	\$ 	\$6,899,441

### 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.	For any acquisition adjusted DESCRIPTION  (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ <u>-</u>	310,957		310,957
Total Pl	ant Acquisition Adjustments	\$	\$310,957	\$	\$310,957
115	Beginning Bal Accumulated Amortization Accruals charged during year	\$	\$ (44,192)	\$	\$(44,192)
Total A	ccumulated Amortization	\$	\$ (44,192)	\$	\$ (44,192)
Net Ac	quisition Adjustments	\$	\$ 266,765	\$ 	\$ 266,765

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

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110) OTHER THAN								
DESCRIPTION (a)	WA	TER b)		TEWATER	REPOR SYSTI (d)	TING EMS	TOT (e	
CCUMULATED DEPRECIATION						1		
ecount 108	<u> </u>					Ì	2.9	009,982
alance first of year	\$		<u> </u>	2,909,982		<del></del>		
redit during year:			Į.			1		
Accruals charged to:			Ļ	205 (22	1	\$	:	295,623
Account 108.1 (1)	\$		.\$	295,623	³ ———	——— i		
Account 108.2 (2)			]					
Account 108.3 (2)			<u> </u>		l	\		
Other Accounts (specify):			1	(1.50.000)	Į.	Į.	(	179,020)
Office Accounts (about	·		1	(179,020)	l ——			
			1		l ———			
Salvage			1					
Other Credits (Specify):			1		1	j		
Office Crouns (opening)	<u> </u>				<del>+</del>	<del></del>		
			1	*** ***	ļ	- \$		116,603
Total Credits	\$		\$	116,603	\$	<del></del> -		,
Debits during year:		•	1			1		_
Book cost of plant retired			\		<u> </u>			
Cost of Removal			<u>_</u>		l ———			
Other Debits (specify):			- [		ì			-
Accting adjustments mandated by FPSC	: l		.		\	<del></del>		
vecture and any vector					<del></del>			
					Ţ	_		_
Total Debits	\$				<del>- 1</del>	-		
			l,	2 02/ 595	l ¢	_	\$ 1	3,026,585
Balance end of year	\$			3,026,585	੍ਹੇ <del></del>		Ť ——	
- ·· ·								
ACCUMULATED AMORTIZATION					l			
Account 110	ĺ				1			
Balance first of year	\$							
Credit during year:								
Accruals charged to:			1		ļ		l ¢	_
	\$	-	_ \$ _		- \$		<sub>1</sub>	<u>-</u> _
Account 110.2 (2)			_		.		l —	<del>-</del>
Other Accounts (specify):			1					_
Called A recognition (appearance)	I.	-					<del> </del>	
					ĺ		ļ	_
Total credits	\$		\$		\$		\$	
Debits during year:				<del></del>	1		1	
Book cost of plant retired			_		-		\ —	
Other debits (specify):	_				-		1	_
Onto doons (speed).							<del> </del>	
					ļ		Į,	_
Total Debits	\$	-	\$		<u>     \$                               </u>		\$	
Total Boots					Į		Ţ	
Balance end of year	\$		_ \$_		_		<u> </u>	
Datance cité or Jour	==		_ 1 =				1	

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

### UTILITY NAME:

### UTILITIES INC OF EAGLE RIDGE

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

AMORTIZATION OF RATE CAS	EXPENSE	CHARGED OFF DURING YEAR			
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT.	AMOUNT (e)		
030445-SU	\$\$		\$13,881		
Total	\$		\$13,881		

### 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)	Other Items may be gro BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$	\$ 	\$	\$
Total Nonutility Property	\$	\$	\$ 	\$

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

Report hereunder all special deposits carried in Accounts 132 a  DESCRIPTION OF SPECIAL DEPOSITS  (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):  Electric Deposit	\$ 10,857 
Total Special Deposits	\$10,857
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$
Total Other Special Deposits	\$

### INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

ESCRIPTION OF SECURITY OR SPECIAL FUND  (a)	ESCRIPTION OF SECURITY OR SPECIAL FUND  FACE OR PAR VALUE		
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$	\$	
Total Investment in Associated Companies		\$	
UTILITY INVESTMENTS (Account 124): NONE	\$\$	\$	
Total Utility Investment		\$	
OTHER INVESTMENTS (Account 125): NONE	\$	\$	
Total Other Investment		\$	
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class NONE	B Utilities: Account 127):	\$	
Total Special Funds		\$	

# 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.

Amounts included in Accounts 142 and 10  DESCRIPTION	TT SHOULD DE I	isca marviadan,	,·	TOTAL
(a)				(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$	136,389		
Total Customer Accounts Receivable			\$	136,389
OTHER ACCOUNTS RECEIVABLE ( Account 142):	\$			
Total Other Accounts Receivable			\$	_
NOTES RECEIVABLE (Account 144 ):	\$			
Total Notes Receivable			\$	_
Total Accounts and Notes Receivable			\$	136,389
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$	(3,557)		
Total Additions  Deduct accounts written off during year:  Utility Accounts  Others	\$	(3,557)		
Total accounts written off	\$	-		
Balance end of year			\$	(3,557)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - N	IET		\$	132,832

# ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION  (a)	TOTAL (b)
Water Service Corp.	\$ (406,732)
Total	\$ (406,732)

# NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	90 90 90 90 90 90 90	
Total		\$

### MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$
Total Miscellaneous Current and Accrued Assets	\$

# 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): NONE	\$	\$
Total Unamortized Debt Discount and Expense	\$	\$
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$	\$

# EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total Extraordinary Property Losses	\$

### MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	WR	AMOUNT ATTEN OFF RING YEAR (b)		YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186  RATE CASE	\$	13,881	\$ _     -   -	67,939
Total Deferred Rate Case Expense	\$	13,881	\$   	67,939
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):  OTHER DEFERRED MAINTENANCE (NONE)	\$	4,941	\$	
Total Other Deferred Debits	\$	4,941	\$   	
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  NONE	\$		\$	
Total Regulatory Assets	\$	<u>-</u>	\$ 	
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	18,822	Т \$ 	67,939

### **UTILITIES INC OF EAGLE RIDGE**

### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON 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		1 0 0 \$1,000
REFERRED 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		0 0 0 \$0

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

### BONDS ACCOUNT 221

	INT	EREST	PRINCIPAL		
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)		
NONE	% 		\$		
Total			\$		

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

### UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

### STATEMENT OF RETAINED EARNINGS

1 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.	DESCRIPTION	AMOUNTS (c)
(a)	(b)	(6)
215	Unappropriated Retained Earnings:	\$ (157,173)
	Balance Beginning of Year	
439	Changes to Account:  Adjustments to Retained Earnings ( requires Commission approval prior to use):  Credits:	\$
	Total Credits:	\$ -
	Debits:	\$
	Total Debits:	\$
435	Balance Transferred from Income {income/(loss)}	\$ (571,161)
435	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings  Dividends Declared:	\$
437	Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	\$
215	Year end Balance	\$
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total I	Retained Earnings	\$ (728,334)
Notes	to Statement of Retained Earnings:	
L		

UTILITY NAME: <u>UTILITIES INC OF EAGLE RIDGE</u>

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ <u>1,255,152</u>
Total	\$1,255,152

### OTHER LONG-TERM DEBT ACCOUNT 224

	INTE	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
NCLUDING DATE OF ISSUE AND DATE OF MATURITY	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
	Cr		  \$
NONE		<u> </u>	<b>→</b>
		<del></del>	
	%	·	<del></del>
			<del></del>
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	%		
	%		
			¢.
Total			Φ
	· · · · · · · · · · · · · · · · · · ·		

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

### UTILITY NAME: <u>UTILITIES INC OF EAGLE RIDGE</u>

### NOTES PAYABLE ACCOUNTS 232 AND 234

ACCOUNTS 252 A	INTE	REST	PRINCIPAL	
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY)  (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)	
NOTES PAYABLE ( Account 232): NONE	% ————————————————————————————————————		\$	
Total Account 232			\$	
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	% % % % % % %		\$	
Total Account 234			\$	

<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.

Report each account payable separately.  DESCRIPTION  (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (998,570)
Total	\$ (998,570)

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	ACCOUNTS 23/ AND 42/	IND 427			
		INTEREST	INTEREST ACCRUED	INTEREST	
	BECINNING	ACCT	GIEGIN	PAID DURING	BALANCE END
DESCRIPTION	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(a)	( <b>q</b> )	(c)	( <b>d</b> )	(e)	(j)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$∕-		€9.	\$	<del>\$</del>
UTILITIES INC INTERCOMPANY INTEREST			126,703	126,703	
Total Account 237.1	\$		\$ 126,703	\$ 126,703	- 8
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits MISC ITEMS	\$		(6) \$	\$ (2,353)	\$ 4,715
Total Account 237.2	\$ 7,077		(6) \$	\$ (2,353)	\$ 4,715
Total Account 237 (1)	\$ 7,077		\$ 126,694	\$ 124,350	\$ 4,715
INTEREST EXPENSED: Total accrual Account 237			\$ 124,350	(1) Must agree to	(1) Must agree to F-2 (a), Beginning and
Short Term Interest Expense			(9L)	Ending Balance of Accrued III (2) Must agree to F-3 (c), Current	Ending Balance of Accrued interest.  Must agree to F-3 (c), Current
				Year Interest Expense	xpense
Net Interest Expensed to Account No. 427 (2)			\$ 124,274		
				1	

## UTILITY NAME: <u>UTILITIES INC OF EAGLE RIDGE</u>

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

BALANCE END OF YEAR (b)	.	- \$
DESCRIPTION - Provide itemized listing	NONE	Total Miscellaneous Current and Accrued Liabilities

## ADVANCES FOR CONSTRUCTION ACCOUNT 252

		BALANCE END	OF YEAR	(j)	<u>-</u>					- - -
			CREDITS	(e)	\$					S .
DITEC	DEBIIS		AMOUNT	(p)	<del>€9</del>					\$
			DEBIT							
ACCOUNT 252	BALANCE	BEGINNING	OF YEAR	(p)	\$					<b>€</b>
			NAME OF PAYOR *	(a)	NONE					Total

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

### UTILITY NAME: <u>UTILITIES INC OF EAGLE RIDGE</u>

### 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):  NONE	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.	2):	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

YEAR OF REPORT 31-Dec-09

REVISED

### 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	\$	\$3,557,868	\$	\$3,557,868
Add credits during year:	\$	\$ 252,084	\$	\$ 252,084
Less debit charged during the year	\$	\$	\$ 	\$
Total Contribution In Aid of Construction	\$	\$ 3,809,952	\$	\$3,809,952

### 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	\$	\$ 2,616,654	\$ 	\$2,616,654
Debits during the year:	\$	\$ <u>252,084</u>	\$ 	\$252,084
Credits during the year	\$	\$ (572,515)	\$	\$ (572,515)
Total Accumulated Amortization of Contributions In Aid of Construction	\$	\$ 2,296,223	\$	\$2,296,223

### UTILITIES INC OF EAGLE RIDGE

### 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	REF. NO.	AMOUNT (c)
(a)	(b)	(0)
Net income for the year	F-3(c)	\$ (571,161)
Reconciling items for the year:		
Taxable income not reported on books:	ļ	
Tap Fees		0
Deductions recorded on books not deducted for return:  Amortization ITC		
Excess Tax Depreciation over Book Depreciation		(22,092)
Tap in Fees		
CIA Property		
Int During Construction		(618)
Def. Maint. CY additions		(2,259)
Def. Maint. CY amortization		4,641
Def. Rate Case CY additions		(18,777
Def. Rate Case CY amortization		13,422
Organization Exp-Amort		(48,791
Bad Debts CY		3,557
Current FIT (725)		(98,317
Deferred FIT (731)		22,586
Deferred SIT (732)		3,867
Current SIT	· · · · · · · · · · · · · · · · · · ·	(15,675
Income recorded on books not included in return:		
Interest During Construction		
Misc.		440,450
IVIISC.		
Deduction on return not charged against book income:		
Meals		
Federal tax net income		\$ (289,16
Computation of tax :	<del>-</del>	
(289,167) <u>34%</u> (98,317)		

### 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 31-Dec-09

### WASTEWATER LISTING OF SYSTEM GROUPS

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

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group. All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
EAGLE RIDGE/LEE	369S	
	<u> </u>	
	<u> </u>	
		e
		· · · · · · · · · · · · · · · · · · ·
	-	
		<del></del>

SYSTEM NAME / COUNTY: Lee County

### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WA	ASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$	6,899,441
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	S-6B		3,026,585
110	Accumulated Amortization	F-8		-
271	Contributions In Aid of Construction	S-7		3,809,952
252	Advances for Construction	F-20		
	Subtotal		\$	62,904
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$	2,296,223
	Subtotal		\$	2,359,127
114	Plus or Minus:	F-7		310,957
115	Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2)	F-7		44,192
113	Working Capital Allowance (3)	1 - ,	1 —	77,815
	Other (Specify):	,	j <u></u>	-
	WASTEWATER RATE BASE		\$	2,792,090
WASTI	EWATER OPERATING INCOME	S-3	\$	(447,575)
ACH	EVED RATE OF RETURN (Wastewater Operating Income / Wastewa	ter Rate Base)		-16.03%

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.

### **UTILITIES INC OF EAGLE RIDGE**

SYSTEM NAME / COUNTY: Lee County

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	1	STEWATER UTILITY (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	S-9A	\$	1,022,853
530	Less: Guaranteed Revenue (and AFPI)	S-9A	<u> </u>	-
	Net Operating Revenues		<b> </b> \$	1,022,853
401	Operating Expenses	S-10A	\$	622,516
			1	
403	Depreciation Expense	S-6A		295,623
	Less: Amortization of CIAC	S-8A		572,515
	Net Depreciation Expense		\$	868,138
406	Amortization of Utility Plant Acquisition Adjustment	F-7	<b> </b>	
407	Amortization Expense (Other than CIAC)	F-8	<u> </u>	
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		l <sup>2</sup>	52
408.11	Property Taxes			10,887
408.12	Payroli Taxes		7	13,962
408.13	Other Taxes and Licenses			42,411
408	Total Taxes Other Than Income		\$	67,312
409.1	Income Taxes			(113,992)
410.1	Deferred Federal Income Taxes			22,586
410.11	Deferred State Income Taxes			3,867
411.1	Provision for Deferred Income Taxes - Credit		┩	-
412.1	Investment Tax Credits Deferred to Future Periods	·····		
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	1,470,428
	Utility Operating Income		\$	(447,575)
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9A	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			70
420	Allowance for Funds Used During Construction		$\dashv$ $-$	618
	Total Utility Operating Income		\$	(446,887)

UTILITIES INC OF EAGLE RIDGE

UTILITY NAME:

SYSTEM NAME / COUNTY: Lee County

WASTEWATER UTILITY PLANT ACCOUNTS

Bridge of Street	CONNENT	YEAK	(j)	\$ 17,029	1,582	51,848	3,204,426	4,041	115,685	1,402,824	21,375		157,054			,	1		41,745	,		63,130	1,158,230	134,105	16,375	31,082	279,387	105,283	, ,	75,088	11,366		7,787		,	\$ 6,899,441
		KETIKEMENIS	(e)	€9.																																<u> 9</u>
LANI ACCOUNTS		ADDITIONS	(p)	(67,078)	(242,371)	11,466	87,517	•	7,013	(4,365)	•	-	9,522	-	1	•		-	(1,941)	1		8,377	94,585	80,583	•	2,891	24,713	31,379	,	34,823	•		2,553	,		199.67
WASTEWATER UTILITY FLANT ACCOUNTS	PREVIOUS	YEAR	(c)	\$ 84,107	243,953	40,382	3,116,909	4,041	108,671	1,407,188	18,212	-	147,533	1	1	,	•	,	43,686	,		54,753	1,063,644	53,522	16,375	28,191	254,675	73,904	•	40,266	11,366	1	5,233	•		8.016.611
WAS		ACCOUNT NAME	( <b>p</b> )	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Manholes	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		Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
	ACCT.	ON	(B)	351	352	353	354	355	360	361	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398	į

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

SYSTEM NAME / COUNTY: Lee County

UTILITY NAME:

[		GENERAL	PLANI	(k)	A		01 002	476,16	-				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										The state of the s	20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			700 307	105,233	103,007	25.000	79,000	006,11	י ר	1,181	•	-	\$ 570,835	
	.6 DECTATMEN	WASTEWATER	DISTRIBUTION	0	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		20071	14,821					H - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -						# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The state of the s			The state of the s			10 10 10 10 10 10 10 10 10 10 10 10 10 1	The state of the s				100 100 100 100 100 100 100 100 100 100						\$ 14,827	
	S DECTATMEN	WASTEWATER	TREATMENT PLANT	(i)			,		-				1000 000 000 000 000 000 000 000 000 00											2,734	134,105		The state of the s				Section 1						\$ 136,839	
	4.	TREATMENT	AND DISPOSAL	(j)			1000	2,142,628	•								1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						100	1,155,495		16,375	69/57										\$ 3,940,268	
WASTEWATER UTILITY PLANT MATRIX	6.	SYSTEM	PUMPING PLANT	(I)	4		, 6	349,347	-				The second secon						1	41,745		**	63,130	6 14 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,397										\$ 456,617	
WASTEWATER U	7.	COLLECTION	PLANT	(h)			51,848	5,700	4,041	115,685	1,402,824	21,375	1	157,054		,	,	1									2,916			100 mm m							\$ 1,761,443	
	.1	INTANGIBLE	PLANT	(g)	\$ 17,029	1,582	A Market Company of the Company of t		1				The control of the co				1 - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1					4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -								\$ 18,611	
		ACCOUNT NAME		(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Manholes	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	
		ACCT.	NO.	(a)	351	352	353	354	355	360	361	361	295	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.

SYSTEM NAME / COUNTY: Lee County

### BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.	A CCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c
NO.	ACCOUNT NAME	(c)	(d)	(e)
(a)	(b) Organization	40	(4)	2.50%
301 302	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
354	Structures and Improvements - General	40		2.50%
355	Power Generation Equipment	20	<del></del>	5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
361	Manholes	30		3.33%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38	<del></del>	2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18	<del></del>	5.56%
375	Reuse Transmission and			
1 3/3	Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18	<u></u>	5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
390	Office Furniture and Equipment - Computers	6		16.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment			6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Waste	ewater Plant Composite Depreciation Rate *			

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

UTILITIES INC OF EAGLE RIDGE

UTILITY NAME:

SYSTEM NAME / COUNTY: Lee County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	AIVALI DIS OF ENTRES IN WASTE WATER ACCORDENTED BETTTE STATEMENT	- CALLETTING			
				COLUMN	TOTA
9	ACCT.	BALANCE	ACCELLATE	CPEDITS #	CREDITS
į	ACCOUNT NAME	OF YEAR	ACCIONAL		(d+e)
(g)	(b)	(c)	(d)	(e)	(£)
301	Organization	19,400	(763)	\$ (15,758) \$	(16,521)
302	Franchises	67,603	1,050	(61,031)	(59,981)
354	Structures and Improvements	1,934,140	101,273	(70,687)	30,586
355	Power Generation Equipment	20	167		167
360	Collection Sewers - Force	129,947	5,590	(44,578)	(38,988)
361	Collection Sewers - Gravity	544,046	31,667	19,134	50,801
362	Special Collecting Structures				
363	Services to Customers	110,307	7,589	5,591	13,180
364	Flow Measuring Devices	1	1		-
365	Flow Measuring Installations	•	-		
366	Reuse Services	•	•		1
367	Reuse Meters and Meter Installations	-	1		,
370	Receiving Wells	-			
371	Pumping Equipment	255	1,959		1,959
375	Reuse Transmission and	•			
	Distribution System	2,607	1,443		1,443
380	Treatment and Disposal Equipment	(70,993)	346,413	(61,404)	285,009
381	Plant Sewers	999	1,329		1,329
382	Outfall Sewer Lines	7,197	546		546
389	Other Plant Miscellaneous Equipment	270	1,432		1,432
390	Office Furniture and Equipment	70,647	27,345	25,414	52,759
391	Transportation Equipment	63,544	12,501		12,501
392	Stores Equipment	1	-		
393	Tools, Shop and Garage Equipment	28,507	5,724	20,424	26,148
394	Laboratory Equipment	1,933	710	3,874	4,584
395	Power Operated Equipment	•	-		•
396	Communication Equipment	3,101			-
397	Miscellaneous Equipment	2	•	-	
398	Other Tangible Plant	(3,218)	(250,350)		(250,350)
Tot	Total Depreciable Wastewater Plant in Service	\$ 2,909,982	\$ 295,623	\$ (179,020)	\$ 116,603

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

OTHER CREDITS colunm (E) \* are due to allocation of UIF plant

UTILITIES INC OF EAGLE RIDGE

UTILITY NAME:

SYSTEM NAME / COUNTY: Lee County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

(253,568) 1,702 90,959 2,214 4,050 1,995 7,743 76,045 6,518 3,026,585 2,879 7,622 123,487 594,847 214,016 54,655 3,101 187 END OF YEAR ,964,727 BALANCE AT (c+f-j)  $\mathbf{E}$ CHARGES (g-h+i)  $\odot$ AND OTHER REMOVAL CHARGES COST OF  $\boldsymbol{\epsilon}$ SALVAGE AND INSURANCE  $\equiv$ RETIRED PLANT 3 6 Total Depreciable Wastewater Plant in Service Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Treatment and Disposal Equipment Office Furniture and Equipment ACCOUNT NAME Flow Measuring Installations Power Generation Equipment Structures and Improvements Special Collecting Structures Collection Sewers - Gravity Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Collection Sewers - Force Flow Measuring Devices Reuse Transmission and Services to Customers Laboratory Equipment 3 Other Tangible Plant Pumping Equipment Distribution System Outfall Sewer Lines Stores Equipment Receiving Wells Reuse Services Plant Sewers Organization Franchises ACCT. 396 <u>N</u> 365 366 375 382 389 390 392 393 394 395 398 354 355 360 362 363 364 380 397 302 361 367 370 381 391 **B** 301 371

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

### **UTILITIES INC OF EAGLE RIDGE**

SYSTEM NAME / COUNTY: Lee County

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

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WA	ASTEWATER (c)
Balance first of year		\$	3,557,868
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-8A S-8B	\$	252,084
Total Credits		\$	252,084
Less debits charged during the year (All debits charged during the year must be explained below)		\$	
Total Contributions In Aid of Construction		\$	3,809,952

		<u> </u>	<del>-</del>		•	
		<u>.</u>		 	 	
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		· <del>-</del>	. <u></u>			-
	<u> </u>		<del> </del>	 		-

YEAR OF REPORT 31-Dec-09 REVISED

SYSTEM NAME / COUNTY: Lee 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)
SEWER CONNECTIONS FEES (NONE)		\$	\$
Total Credits		1	\$

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

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$ 2,616,654
Debits during the year: Accruals charged to Account 272 Other debits (specify): EAGLE RIDGE DOCKET# 080247-SU	\$ (572,515) 252,084
Total debits	\$ (320,431)
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$ 2,296,223

S-8(a)	
GROUP	

YEAR O	REPORT
31-	Dec-09

**UTILITIES INC OF EAGLE RIDGE** 

SYSTEM NAME / COUNTY: Lee County

### 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)
CIAC-STRUCT/IMPRV PUMP PLT LS CIAC-STRUCT/IMPRV TREAT PLT CIAC-STRUCT/IMPRV RCLM DIST CIAC-SEWER FORCE MAIN/SRVC LINES CIAC-SEWER GRAVITY MAIN/MANHLES CIAC-TREAT/DISP EQUIP LAGOON CIAC-TREAT/DISP EQUIP TRT PLT CIAC-OUTFALL LINES		\$ 11,198.00 2,620.00 731.00 12,040.00 69,838.00 310.00 154,540.00 807.00
Total Credits		\$\$252,084

S-86	(b)
GROUP	

UTILITY	NAME:
---------	-------

SYSTEM NAME / COUNTY: Lee County

### WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			4 470.000
521.1	Residential Revenues	2,535	2,535	\$ 270,860
521.2	Commercial Revenues			
521.3	Industrial Revenues		l	<u> </u>
521.4	Revenues From Public Authorities			<del>-</del>
521.5	Multiple Family Dwelling Revenues			<u></u>
521.6	Other Revenues			-
521	Total Flat Rate Revenues	2,535	2,535	\$ 270,860
	Measured Revenues:			
522.1	Residential Revenues			632,038
522.2	Commercial Revenues	]		118,604
522.3	Industrial Revenues			<u></u>
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues			\$750,642
523	Revenues From Public Authorities			<u>-</u>
524	Revenues From Other Systems	7		<u> </u>
525	Interdepartmental Revenues			
	Total Wastewater Sales	2,535	2,535	\$ 1,021,501
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues	<u> </u>		\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prude	ntly Invested or AFF	PI)	1,352
	Total Other Wastewater Revenues			\$1,352

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

521.1 includes accruals

SYSTEM NAME / COUNTY Lee County

### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	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			\$
	Measured Reuse Revenues:			ļ
541.1	Residential Reuse Revenues			<u> </u>
541.2	Commercial Reuse Revenues			<u> </u>
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			-
541	Total Measured Reuse Revenues	5		\$
544	Reuse Revenues From Other Syste	ms		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenue	es		\$ 1,022,853

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

## UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lee County

	9.	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE	<b>(E)</b>	21,318		4 060	00/1	1			4,518	2,636		1	•	)	4,240	199	,		1,587	1	,	1	2,443				-		12,181	54,543	
	5.	IENT SAL SES - TONS	(h)	\$ 21,318 \$		4 960	3.258	47,563	31,217	1	4,518	2,636	,	1		1	4,240	661	ı	1	1,587	1		1	2,443		1 d 1 d 1 d 1 d 1 d 1 d 1 d 1 d 1 d 1 d		,		12,181	\$ 136,581 \$	
	4.	PUMPING EXPENSES - MAINTENANCE		\$ 21,318		4 060	200.4				4,518	2,636		•	•	•	4,240	661		•	1,587	-	1	-	2,443			A CONTROL OF THE CONT	-		12,181	\$ 54,543	
DUNT MATRIX	6.	PUMPING EXPENSES - OPERATIONS	<b>(</b> 2)	\$ 21,318		- 1060	00.4	The second secon	31,217	1	4,518	2,636	,	1	1	,	4,240	991	•	1	1,587	ŀ	1		2,443				-		12,181	\$ 85,760	
Y EXPENSE ACCO	7.	COLLECTION EXPENSES- MAINTENANCE	(e)	\$ 21,318		4 040	206.4				4,518	2,636	1	ı	•		4,240	661	•	•	1,587	1		1	2,443	6 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -			1		12,181	\$ 54,543	
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	1.	COLLECTION EXPENSES- OPERATIONS	(p)	\$ 21,318		070 7	006,4		31,217	,	4,518	2,636	1	•		•	4,240	661		h	1,587	-	1	•	2,443				٠		12,181	\$ 85,760	
WASTI		CURRENT	(c)	\$ 176,499		16,977	43,018	47.563	93,652	•	27,106	21,088	(13)	2,745	672	-	33,920	5,284	•	•	12,698	, .	•	•	19,540	49		13,881	41	5,093	97,446	\$ 622,516	
		ACCOUNT NAME	(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
		ACCT. NO.	(a)	701	703	Š	\$ 6	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	99/		167	770	775	Tot	

UTILITIES INC OF EAGLE RIDGE

UTILITY NAME:

SYSTEM NAME / COUNTY:

Lee County

5	RECLAIMED WATER	DISTRIBUTION EXPENSES-	MAINTENANCE (0)	\$		.					1	-	,	•	1	-	1	•	-	•			•		-								
	RECLAIMED WATER	DISTRIBUTION EXPENSES-	OPERATIONS (n)	\$		•		The state of the s		1		1	•		-	-	•	-	1		,	1			-			Burner Armen de la companya de la co	•				
	.10 RECLAIMED WATER	TREATMENT EXPENSES.	MAINTENANCE (m)	·		1	1					•	-	t	1		1		-	,	-	-		-	-						1	· 	
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.9 RECLAIMED WATER	TREATMENT EXPENSES-	OPERATIONS (I)	<u>-</u>		1			'	-	-	-		•	•	1	1	'	,			•	'	•	•				1		-		
UTILITY EXPENS	oć	ADMIN. & GENERAL	EXPENSES (k)	\$ 38,111		16,977	12,818		•	1		2,636	(13)	2,745	672		4,240	661		-	1,587	1	1		2,443	49	0	13,881	41		12,181	\$ 109,028	
WASTEWATER	7.	CUSTOMER ACCOUNTS	EXPENSE (i)	10,480			2,439		•	1		2,636	1	,	•	,	4,240	199	•	,	1,587	1	•	1	2,443					5,093	12,181	\$ 41,759	
		ACCOUNT NAME	<b>(e)</b>	- Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits Directored Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
		ACCT.	<u> </u>	701	703		407	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	<i>1</i> 59	092	99 <i>L</i>		L9L	170	775	To	!

S-10(b) GROUP

### UTILITIES INC OF EAGLE RIDGE

**SYSTEM NAME / COUNTY:** 

EAGLE RIDGE / LEE

### 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 NUMBI OF METER EQUIVALENT (c x d) (e)
All Residential	Displacement	1.0	771	- <u>771</u>
3/4"	Displacement	1.5		(
1"	Displacement	2.5	16	4(
1 1/2"	Displacement or Turbine	5.0	36	180
2"	Displacement, Compound or Turbine	8.0	28	224
3"	Displacement	15.0	1	1
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		

### 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:		<del></del>	<del></del>	 · ·	."
	85.027/365/280=832 ERC's				

S-11	
GROUP	
SYSTEM	

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-09

SYSTEM NAME / COUNTY:

CROSS CREEK/LEE

## CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

TOTAL NUMBER																			806
EQUIVALENT FACTOR (c)	1.0	1.0	1.5	2.5	5.0	8.0	15.0	16.0	17.5	25.0	30.0	50.0	62.5	0.08	0.06	115.0	145.0	215.0	ivalents
TYPE OF WATER METER	Master account	Displacement	Displacement	Displacement	Displacement or Turbine	Displacement, Compound or Turbine	Displacement	Compound	Turbine	Displacement or Compound	Turbine	Displacement or Compound	Turbine	Compound	Turbine	Compound	Turbine	Turbine	Total Wastewater System Meter Equivalents
WATER METER SIZE (a)	All Residential		3/4"	1"	1 1/2"	2".	3"	3"	3"	4"	4,	.,9	.9	5c	50	10	10"	12"	

## 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:  $ERC = (Total SFR \ gallons \ treated \ (Omit \ 000) \ / \ 365 \ days \ / \ 280 \ gallons \ per \ day \ )$ 

Subtract all general use and other non residential customer gallons from the total gailons treated.

For wastewater only utilities:

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

Total gallons treated includes both treated and purchased treatment. NOTE:

	24.837/365/280=243 ERC's		
ERC Calculation:			

GROUP SYSTEM

SYSTEM NAME / COUNTY: <u>EAGLE RIDGE / LEE</u>

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.318mgd	 <u></u>
Basis of Permit Capacity (1)	TMADF	 
Manufacturer	Davco	 
Type (2)	Ext Aeration	 
Hydraulic Capacity	0.443 mgd	 
Average Daily Flow	0.234 mgd	 
Total Gallons of Wastewater Treated	85.502 mg	 
Method of Effluent Disposal	Golf Course Irrigation	

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

S-12	
GROUP	
SYSTEM	

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

YEAR OF REPORT 31-Dec-09

UTILITY NAME:

SYSTEM NAME / COUNTY:

CROSS CREEK/LEE

WASTEWATER TREATMENT PLANT INFORMATION Provide a separate sheet for each wastewater treatment facility

0.249 mgd	MMADE	Marolf	Extended Aeration	0.249 mgd	0.080 mgd	29.231 mg	Golf Course Trrigation
Permitted Capacity	Basis of Permit Capacity (1)	Manufacturer	Type (2)	Hydraulic Capacity	Average Daily Flow	Total Gallons of Wastewater Treated	Method of Effluent Disposal

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

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

YEAR OF REPORT 31-Dec-09

SYSTEM NAME / COUNTY : <u>EAGLE RIDGE / LEE</u>

### 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
2. Maximum number of ERCs* which can be served
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout
5. Estimated annual increase in ERCs*0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reprovided to each, if known. Eagle Ridge Golf and Country Club - 0.234 mgd  8. If the utility does not engage in reuse, has a reuse feasibility study been completed?  N/A  If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse?
10. When did the company last file a capacity analysis report with the DEP?
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?
12. Department of Environmental Protection ID # FLA 014498

S-13
GROUP \_\_\_\_
SYSTEM <u>Eagle Ridge</u>

<sup>\*</sup> An ERC is determined based on the calculation on S-11.

UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY:

UTILITY NAME:

CROSS CREEK/LEE

## OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.		<ul> <li>4. Future connection capacity (in ERCs*) upon service area buildout</li></ul>	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. Closs Creek GC - 0.067 mgd  8. If the utility does not engage in reuse, has a reuse feasibility study been completed?  1 If so, when?  1 If so, when?  1 If so, what are the utility's plans to comply with this requirement?  1 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?  2008  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 014505
Furnish	Present number of ERCs* now being served 908      Maximum number of ERCs* which can be served 908      Present system connection capacity (in ERCs*) using existing lines	4. Future connection capacity (in ERCs*) upon service area buildout 5. Estimated annual increase in ERCs* 6. Describe any plans and estimated completion dates for any enlarges	7. If the utility uses reuse as a means of effluent disposal, provided to each, if known. Cross Creek GC. 0.067 mgd 8. If the utility does not engage in reuse, has a reuse feasi If so, when?  9. Has the utility been required by the DEP or water man If so, what are the utility's plans to comply wit	10. When did the company last file a capacity analysis report with the last the present system does not meet the requirements of DEP rules:  a. Attach a description of the plant upgrade necessary to m 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?  12. Department of Environmental Protection ID # FLA 01456.

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

S-13 GROUP \_\_\_\_\_ SYSTEM <u>Cross Creek</u>

### Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations

YEAR OF REPORT 31-Dec-09

**UTILITY NAME:** 

### **UTILITIES INC OF EAGLE RIDGE**

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	270,860		270,860
Total Measured Revenues	750,642		750,642
Revenues from Public Authorities	-		
Revenues from Other Systems	-		
Interdepartmental Revenues	-		
Total Other Wastewater Revenues	1,352		1,352
Reclaimed Water Sales			<u>'</u>
Total Wastewater Operating Revenue	1,022,853	-	1,022,853
Less: Expense for Purchased Wastewate from FPSC Regulated Utility	l er 		
Net Wastewater Operating Revenues	1,022,853	1,022,853	0