

**OFFICIAL COPY**  
**Public Service Commission**  
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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



RECEIVED  
PUBLIC SERVICE  
COMMISSION  
10 APR 28 AM 9:53  
DEPARTMENT OF  
ECONOMIC REGULATION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2009

## GENERAL INSTRUCTIONS

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

**Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

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

YES  NO 
 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES  NO 
 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

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

YES  NO 
 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.

*Ronald G. Huprich*

(Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

(Signature of Chief Financial Officer of the utility) \*

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

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

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2009

HUNTERS RIDGE UTILITY CO. OF LEE COUNTY  
(Exact Name of Utility)

County: LEE

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

28400 HUNTERS RIDGE BOULEVARD  
BONITA SPRINGS, FL. 34135

Telephone: (239) 992 - 6061

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number NOT APPLICABLE ("N/A")

Name and address of person to whom correspondence concerning this report should be addressed:

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 are located:

28400 HUNTERS RIDGE BOULEVARD  
BONITA SPRINGS, FL. 34135

Telephone: (239) 992 - 6061

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

N/A

Date of original organization of the utility: 5/1/91

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

	Name	Percent Ownership
1.	ALFRED P. MOORE TESTAMENTARY TRUST	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.		
9.		
10.		



**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.

<ul style="list-style-type: none"><li>A. The Utility Company was incorporated in May of 1991 to provide sewer service to the Hunters Ridge development located in Lee County, Florida.</li><li>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.</li><li>C. The Utility Company's major objective is to provide high quality sewer service to the residents at a reasonable price.</li><li>D. There is only one (1) operating division - the Utility Company.</li><li>E. The service area served by the Utility is built out.</li><li>F. There are no major transactions that have a material effect on the Utility's operations.</li></ul>
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UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

<b>YEAR OF REPORT</b> 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.

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
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 number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
H.A. STREET	DIRECTOR / PRESIDENT	2	\$ 0
DONALD G. HUPRICH	DIRECTOR / VP / TREAS.	2	0
GAYNELL FOWLER	DIRECTOR / SECRETARY	2	0











# **FINANCIAL SECTION**



**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,492,931	\$ 1,499,431
108-110	Less: Accumulated Depreciation and Amortization	F-8	777,468	807,968
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
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization		0	0
Net Nonutility Property			\$ 0	\$ 0
123	Investment In Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 222,397	\$ 77,962
132	Special Deposits	F-9	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	0	0
151-153	Material and Supplies		0	0
161	Stores Expense		0	0
162	Prepayments		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	0	0
Total Current and Accrued Assets			\$ 295,249	\$ 148,888

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		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
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 1,073,866</b>	<b>\$ 989,912</b>

\* Not Applicable for Class B Utilities

<p><b><u>NOTES TO THE BALANCE SHEET</u></b></p> <p>The space below is provided for important notes regarding the balance sheet.</p>
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed		0	0
203,206 *	Capital Stock Liability for Conversion		0	0
207 *	Premium on Capital Stock		0	0
209 *	Reduction in Par or Stated Value of Capital Stock		0	0
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		0	0
211	Other Paid - In Capital		1,153,400	1,153,400
212	Discount On Capital Stock		0	0
213	Capital Stock Expense		0	0
214-215	Retained Earnings	F-16	(594,323)	(654,538)
216	Reacquired Capital Stock		0	0
218	Proprietary Capital (Proprietorship and Partnership Only)		0	0
Total Equity Capital			\$ 560,077	\$ 499,862
<b>LONG TERM DEBT</b>				
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	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
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

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ 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
<b>OPERATING RESERVES</b>				
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
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 676,400	\$ 676,400
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(187,441)	(201,443)
Total Net C.I.A.C.			\$ 488,959	\$ 474,957
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 0	\$ 0
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		0	0
283	Accumulated Deferred Income Taxes - Other		0	0
Total Accumulated Deferred Income Tax			\$ 0	\$ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 1,073,866</b>	<b>\$ 989,912</b>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 354,611	\$ 365,155
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 354,611	\$ 365,155
401	Operating Expenses	F-3(b)	\$ 336,845	\$ 387,782
403	Depreciation Expense:	F-3(b)	\$ 29,635	\$ 30,500
	Less: Amortization of CIAC	F-22	13,576	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	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			\$ 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		0	0
414	Gains (losses) From Disposition of Utility Property		0	0
420	Allowance for Funds Used During Construction		0	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (18,787)	\$ (60,215)

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ N/A	\$ 365,155	\$ N/A
\$	\$ 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)	\$

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (18,787)	\$ (60,215)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ 0	\$ 0
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		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
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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		0	0
412.20	Investment Tax Credits - Net		0	0
412.30	Investment Tax Credits Restored to Operating Income		0	0
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
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
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ 0	\$ 0
434	Extraordinary Deductions		0	0
409.30	Income Taxes, Extraordinary Items		0	0
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<b>\$ (18,787)</b>	<b>\$ (60,215)</b>

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.

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 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		676,400
252	Advances for Construction	F-20		
Subtotal			\$	\$ 15,063
272	Add: 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):			0
RATE BASE			\$	\$ 350,301
NET UTILITY OPERATING INCOME			\$	\$ (60,215)
ACHIEVED RATE OF RETURN (Operating Income / 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.



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

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

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

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

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

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

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>9.68%</u>
Commission order approving Return on Equity:	<u>CURRENT LEVERAGE FORMULA</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>N/A</u>
Commission order approving AFUDC rate:	<u>N/A</u>

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



**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ N/A	\$ 1,499,431	\$ N/A	\$ 1,499,431
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
	<b>Total Utility Plant</b>	\$ _____	\$ 1,499,431	\$ _____	\$ 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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ N/A	\$ 0	\$ N/A	\$ 0
	<b>Total Plant Acquisition Adjustments</b>	\$ _____	\$ 0	\$ _____	\$ 0
115	Accumulated Amortization	\$ _____	\$ 0	\$ _____	\$ 0
	<b>Total Accumulated Amortization</b>	\$ _____	\$ 0	\$ _____	\$ 0
	<b>Net Acquisition Adjustments</b>	\$ _____	\$ 0	\$ _____	\$ 0



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

**YEAR OF REPORT**  
December 31, 2009

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

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

**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	\$ <u>0</u>	\$ _____	\$ _____	\$ <u>0</u>

**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	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____
Total Other Special Deposits	\$ <u>0</u>

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

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

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

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>		
Water	\$	
Wastewater	70,926	
Other		
Total Customer Accounts Receivable		\$ 70,926
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>		
	\$	
Total Other Accounts Receivable		\$ 0
<b>NOTES RECEIVABLE (Account 144):</b>		
	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 70,926
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>		
Balance first of year	\$	
<b>Add Provision for uncollectibles for current year</b>		
Collection of accounts previously written off	\$	
Utility Accounts		
Others		
Total Additions		\$
<b>Deduct accounts written off during year:</b>		
Utility Accounts		
Others		
Total accounts written off		\$
Balance end of year		\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 70,926</b>





UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

<b>YEAR OF REPORT</b> December 31, 2009
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

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

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



UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

<b>YEAR OF REPORT</b> December 31, 2009
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

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

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

\* 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)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (594,323)
439	Changes to Account: 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: ..... .....	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: 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 purpose of each appropriated amount at year end): ..... .....	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (654,538)
Notes to Statement of Retained Earnings:		





**YEAR OF REPORT**  
December 31, 2009

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.1	\$ _____ 0		\$ _____	\$ _____	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
Total Account 237.2	\$ _____ 0		\$ _____	\$ _____	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____	\$ _____	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ _____ 0		\$ _____ 0

(1) Must agree to F-2 (a), Beginning and  
Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current  
Year Interest Expense

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

**YEAR OF REPORT**  
December 31, 2009

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

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

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>    N/A    </u>	\$ <u>    676,400    </u>	\$ <u>    N/A    </u>	\$ <u>    676,400    </u>
Add credits during year:	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
Less debit charged during the year	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
Total Contribution In Aid of Construction	\$ <u>                    </u>	\$ <u>    676,400    </u>	\$ <u>                    </u>	\$ <u>    676,400    </u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>    N/A    </u>	\$ <u>    187,441    </u>	\$ <u>    N/A    </u>	\$ <u>    187,441    </u>
Debits during the year:	\$ <u>                    </u>	\$ <u>    14,002    </u>	\$ <u>                    </u>	\$ <u>    14,002    </u>
Credits during the year	\$ <u>                    </u>	\$ <u>            0    </u>	\$ <u>                    </u>	\$ <u>            0    </u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>                    </u>	\$ <u>    201,443    </u>	\$ <u>                    </u>	\$ <u>    201,443    </u>



# **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**



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

<b>YEAR OF REPORT</b> 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
	Less:		
	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
WASTEWATER RATE BASE			\$ <u>\$350,301</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(\$60,215)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-17.19%</u>

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

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

(3) Calculation based upon the Balance Sheet Method..

UTILITY NAME:

HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

**YEAR OF REPORT**

December 31, 2009

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 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
	Net Depreciation Expense		\$ 16,498
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		16,432
408.11	Property Taxes		4,658
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
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		\$ 425,370
	Utility Operating Income		\$ (60,215)
530	Add Back:		
	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
	Total Utility Operating Income		\$ (\$60,215)



**YEAR OF REPORT**  
December 31, 2009

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

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
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	6,500		14,850
371	Pumping Equipment	110,990			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			0
393	Tools, Shop and Garage Equipment	0			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	\$	\$ 1,499,431

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

YEAR OF REPORT  
December 31, 2009

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 104,811						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements				32,329			
355	Power Generation Equipment				200,497			
360	Collection Sewers - Force		46,907					
361	Collection Sewers - Gravity		421,547					
362	Special Collecting Structures		79,296					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			14,850				
370	Receiving Wells			117,490				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				469,021			
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							10,683
390	Office Furniture and Equipment							2,000
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 104,811	\$ 547,750	\$ 132,340	\$ 701,847	\$	\$	\$ 12,683

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

UTILITY NAME:

**HUNTERS RIDGE UTILITY CO. OF LEE COUNTY**

**YEAR OF REPORT**

December 31, 2009

SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization	40	0	2.500%
354	Structures and Improvements	27	0	3.704%
360	Collection Sewers - Force	27	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			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25	0	4.000%
371	Pumping Equipment	15	0	6.667%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	15	0	6.667%
381	Plant Sewers			
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			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

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

**YEAR OF REPORT**  
December 31, 2009

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

SYSTEM NAME / COUNTY :

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 44,011	\$ 2,620	\$	\$ 2,620
354	Structures and Improvements	55,858	7,427		7,427
360	Collection Sewers - Force	11,496	1,737		1,737
361	Collection Sewers - Gravity	104,968	10,539		10,539
362	Special Collecting Structures	0	0		0
363	Services to Customers	23,658	2,265		2,265
364	Flow Measuring Devices	0	0		0
365	Flow Measuring Installations	0	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	8,217	594		594
371	Pumping Equipment	52,689	4,473		4,473
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	464,664	300		300
381	Plant Sewers	0	0		0
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	0	0		0
390	Office Furniture and Equipment	9,907	545		545
391	Transportation Equipment	2,000	0		0
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	0	0		0
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	0	0		0
396	Communication Equipment	0	0		0
397	Miscellaneous Equipment	0	0		0
398	Other Tangible Plant	0	0		0
Total Depreciable Wastewater Plant in Service		\$ 777,468	\$ 30,500	\$	\$ 30,500

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

**YEAR OF REPORT**  
December 31, 2009

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

SYSTEM NAME / COUNTY : \_\_\_\_\_

<b>ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION</b>						
ACCT. NO.	ACCOUNT NAME	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (e+f-j) (k)
351	Organization	\$	\$	\$	\$	\$ 46,631
354	Structures and Improvements					63,285
360	Collection Sewers - Force					13,233
361	Collection Sewers - Gravity					115,507
362	Special Collecting Structures					0
363	Services to Customers					25,923
364	Flow Measuring Devices					0
365	Flow Measuring Installations					0
366	Reuse Services					0
367	Reuse Meters and Meter Installations					0
370	Receiving Wells					8,811
371	Pumping Equipment					57,162
375	Reuse Transmission and Distribution System					0
380	Treatment and Disposal Equipment					464,964
381	Plant Sewers					0
382	Outfall Sewer Lines					0
389	Other Plant Miscellaneous Equipment					0
390	Office Furniture and Equipment					10,452
391	Transportation Equipment					2,000
392	Stores Equipment					0
393	Tools, Shop and Garage Equipment					0
394	Laboratory Equipment					0
395	Power Operated Equipment					0
396	Communication Equipment					0
397	Miscellaneous Equipment					0
398	Other Tangible Plant					0
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$	\$ 807,968

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









UTILITY NAME:

**HUNTERS RIDGE UTILITY CO. OF LEE COUNTY**

**YEAR OF REPORT**

December 31, 2009

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
<b>Flat Rate Revenues:</b>				
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			\$ _____
<b>Measured Revenues:</b>				
522.1	Residential Revenues	446	446	272,522
522.2	Commercial Revenues	1	1	6,690
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
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
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues - Spray Irrigation (Including Allowance for Funds Prudently Invested or AFPI)			_____
Total Other Wastewater Revenues				\$ _____

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

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

<b>YEAR OF REPORT</b> December 31, 2009
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ _____
540.2	Commercial Reuse Revenues			_____
540.3	Industrial Reuse Revenues			_____
540.4	Reuse Revenues From Public Authorities			_____
540.5	Other Revenues - Spray Irrigation	1	1	6,743
540	Total Flat Rate Reuse Revenues	1	1	\$ 6,743
541.1	Measured Reuse Revenues: Residential Reuse Revenues			_____
541.2	Commercial Reuse Revenues			_____
541.3	Industrial Reuse Revenues			_____
541.4	Reuse Revenues From Public Authorities			_____
541	Total Measured Reuse Revenues			\$ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 6,743
Total Wastewater Operating Revenues				\$ 365,155

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

YEAR OF REPORT  
December 31, 2009

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

SYSTEM NAME / COUNTY: \_\_\_\_\_

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1	.2	.3	.4	.5	.6
(a)	(b)	(c)	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES- OPERATIONS (f)	PUMPING EXPENSES- MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES- MAINTENANCE (i)
			\$	\$	\$	\$	\$	\$
701	Salaries and Wages - Employees	0						
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	23,760					23,760	
711	Sludge Removal Expense	22,393					22,393	
715	Purchased Power	0					0	
716	Fuel for Power Production	7,614					7,614	
718	Chemicals	2,759					2,759	
720	Materials and Supplies	29,134					29,134	
731	Contractual Services-Engineering	17,275						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	194,740					194,740	
734	Contractual Services - Mgt. Fees	11,657					11,657	
735	Contractual Services - Testing	3,649					3,649	
736	Contractual Services - Other	0						
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	12,836					12,836	
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses	0						
766	- Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	61,965						52,826
	Total Wastewater Utility Expenses	387,782	\$	\$	\$	\$	\$ 212,542	\$ 52,826

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers, 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						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		17,275				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees		96,000				
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses	7,568	1,571				
Total Wastewater Utility Expenses		\$ 7,568	\$ 114,846	\$	\$	\$	\$

UTILITY NAME:

**HUNTERS RIDGE UTILITY CO. OF LEE COUNTY**

<b>YEAR OF REPORT</b> December 31, 2009
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

<b>WATER METER SIZE</b> <b>(a)</b>	<b>TYPE OF WATER METER</b> <b>(b)</b>	<b>EQUIVALENT FACTOR</b> <b>(c)</b>	<b>NUMBER OF WATER METERS</b> <b>(d)</b>	<b>TOTAL NUMBER OF METER EQUIVALENTS</b> <b>(c x d)</b> <b>(e)</b>
All Residential				
5/8"	Displacement	1.0	446	446
3/4"	Displacement	1.5	1	1.5
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	22	176.0
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>623.5</u>

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

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

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

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

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

ERC Calculation:	
Single Family Residential Gallons -	17,051,485
Average Number of Single Family Residential Customers	<u>446</u>
Annual Gallons per Single Family Residential Customer	<u>38,232</u>
Gallons Per Day per Single Family Residential Customer	<u>105</u>

UTILITY NAME: HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

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		
Type (2)	CONTACT 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.

UTILITY NAME:

HUNTERS RIDGE UTILITY CO. OF LEE COUNTY

**YEAR OF REPORT**

December 31, 2009

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs\* now being served 623.5
2. Maximum number of ERCs\* which can be served 962
3. Present system connection capacity (in ERCs\*) using existing lines 962
4. Future connection capacity (in ERCs\*) upon service area buildout 0
5. Estimated annual increase in ERCs\* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
NONE
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. HUNTERS RIDGE GOLF COURSE - .200(MGD) AND GREENBELTS & COMMUNITY COMMON AREAS - QUANTITY UNKNOWN.
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? NO  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? APRIL, 2003
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. N/A
  - 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 014541 - 002 - DWZP

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

**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)
<b>Total Wastewater Operating Revenue</b>	<b>\$ 365,155</b>	<b>\$ 365,156</b>	<b>\$ (1)</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 365,155</b>	<b>\$ 365,156</b>	<b>\$ (1)</b>

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).