

CLASS "A" OR "B"

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

ANNUAL REPORT

OFFICIAL COPY
Public Service Commission
Do Not Remove from this Office

OF

SU749-13-AR

UTILITIES INC OF EAGLE RIDGE

Exact Legal Name of Respondent

369-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
14 APR 30 AM 5:38
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-13

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 Accounting and Finance
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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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 financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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 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.

 (Signature of Chief Executive Officer of the utility) *

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



 (Signature of Treasurer, 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
31-Dec-13

UTILITIES INC OF EAGLE RIDGE
(Exact Name of Utility)

County: Lee County

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

2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: 847-498-6440

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number UER828

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

JOHN BONAGURA
2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: 847-498-6440

List below the address of where the utility's books and records are located:

2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: 847-498-6440

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

ERNST & YOUNG LLP

Date of original organization of the utility: 06/20/95

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

Individual Partnership Sub S Corporation 1120 Corporation

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

	Name	Percent Ownership
1.	<u>UTILITIES INC</u>	<u>100%</u>
2.	<u></u>	<u></u>
3.	<u></u>	<u></u>
4.	<u></u>	<u></u>
5.	<u></u>	<u></u>
6.	<u></u>	<u></u>
7.	<u></u>	<u></u>
8.	<u></u>	<u></u>

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

- A. 100% of the stock to this company was acquired by Utilities, Inc. The Company Provides sewer service.
- B. 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.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-13

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2013

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).

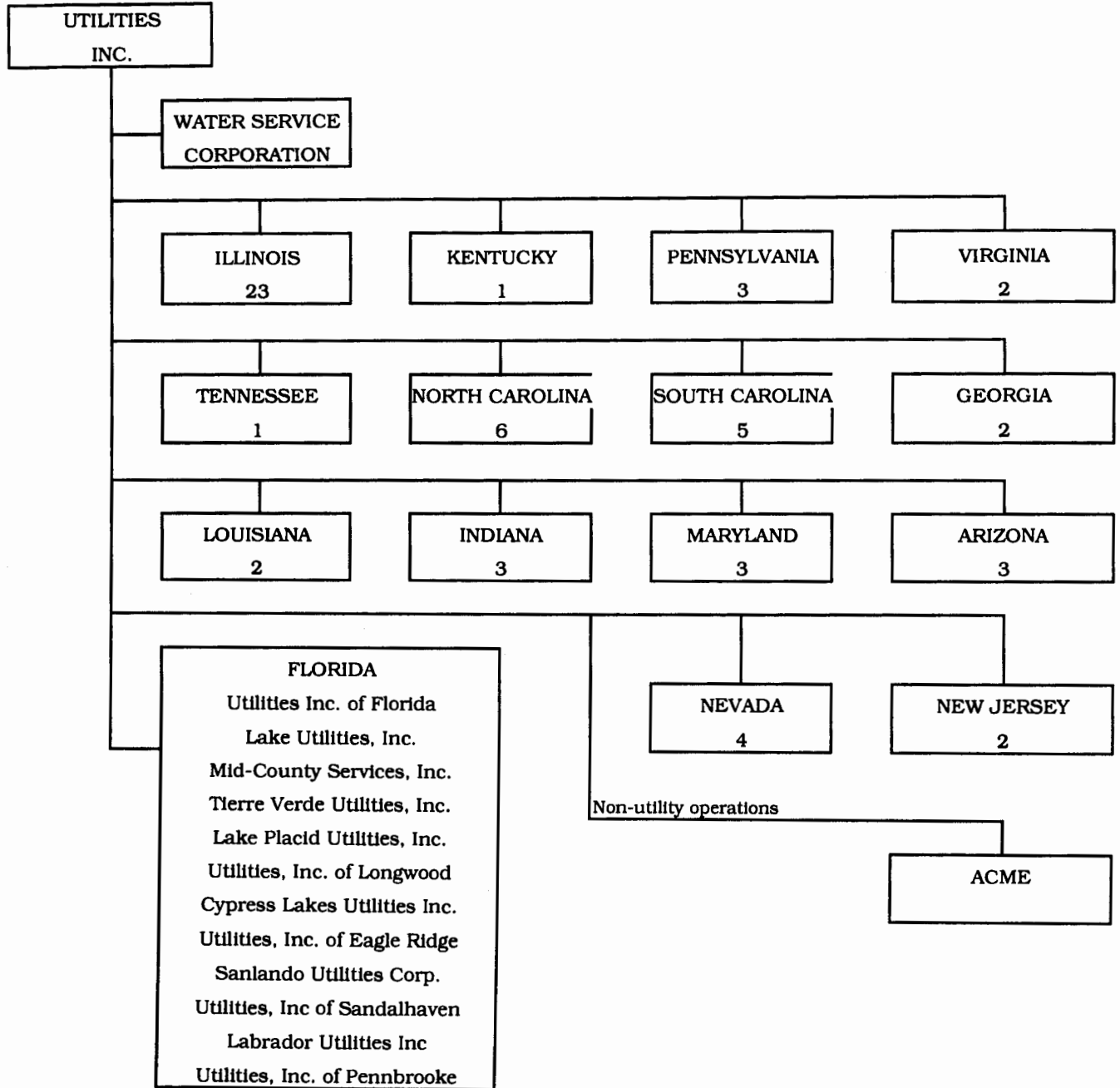
UTILITIES, INC. -- PARENT COMPANY

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 Affillate 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.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

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)
John Hoy	President	N/A	\$ N/A
Patrick Flynn	Vice President Operations	N/A	N/A
John Stover	Vice President and Secretary	N/A	N/A
Debra A. Plumb	Assistant Secretary	N/A	N/A
Cheryl Hsu	Assistant Secretary	N/A	N/A
Jim Andrejko	Treasurer	N/A	N/A

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)
Lisa A. Sparrow	Chairman & CEO	0	\$ N/A
Hamish Cumming	Director	0	N/A
Len Posyniak	Director	0	N/A
Carol Wozney	Director	0	N/A

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	Chairman & CEO	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Hamish Cumming	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Len Posyniak	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Carol Wozney	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Hoy	President	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Patrick Flynn	Vice President Operations	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Stover	Vice President and Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Debra A. Plumb	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Cheryl Hsu	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Jim Andrejko	Treasurer	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

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

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

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NO BUSINESS	\$ _____		\$ _____		\$ _____	
WHICH ARE	_____		_____		_____	
A BYPRODUCT,	_____		_____		_____	
COPRODUCT	_____		_____		_____	
OR JOINT	_____		_____		_____	
PRODUCT	_____		_____		_____	
RESULTING	_____		_____		_____	
FROM	_____		_____		_____	
PROVIDING	_____		_____		_____	
WATER	_____		_____		_____	
AND/OR	_____		_____		_____	
SEWER	_____		_____		_____	
SERVICE.	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	

FINANCIAL SECTION

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 7,176,974	\$ 7,279,080
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,609,021	3,826,890
Net Plant			\$ 3,567,953	\$ 3,452,189
114-115	Utility Plant Acquisition adjustment (Net)	F-7	266,765	266,765
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,834,718	\$ 3,718,954
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$ -	\$ -
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	10,857	10,857
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	116,059	127,816
145	Accounts Receivable from Associated Companies	F-12	(134,312)	71,067
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		3,136	2,880
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ (4,260)	\$ 212,620

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

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	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	69,732	41,939
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	(2,063)
Total Deferred Debits			\$ 69,732	\$ 39,876
TOTAL ASSETS AND OTHER DEBITS			\$ 3,900,190	\$ 3,971,450

* 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. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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		2,601,260	2,601,260
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	(222,561)	(254,833)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 2,379,700	\$ 2,347,427
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	1,255,152	1,255,151
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 1,255,152	\$ 1,255,151
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		15,764	37,381
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(998,569)	(998,569)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		31,708	4,002
236	Accrued Taxes		(57,494)	(51,611)
237	Accrued Interest	F-19	9,545	2,178
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (999,046)	\$ (1,006,618)

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 3,809,952	\$ 3,810,351
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,769,817	2,888,215
Total Net C.I.A.C.			\$ 1,040,135	\$ 922,136
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 75,781	\$ 272,664
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		148,468	180,690
Total Accumulated Deferred Income Tax			\$ 224,250	\$ 453,353
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 3,900,190	\$ 3,971,450

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-13

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,141,087	\$ 1,128,226
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,141,087	\$ 1,128,226
401	Operating Expenses	F-3(b)	\$ 759,783	\$ 626,858
403	Depreciation Expense:	F-3(b)	\$ 113,798	\$ 272,571
	Less: Amortization of CIAC	F-22	(238,341)	(120,660)
Net Depreciation Expense			\$ (124,543)	\$ 151,911
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	75,957	73,705
409	Current Income Taxes	W/S-3	(82,858)	5,899
410.1	Deferred Federal Income Taxes	W/S-3	(85,580)	59,052
410.1	Deferred State Income Taxes	W/S-3	(14,647)	992
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.1	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 528,113	\$ 918,417
Net Utility Operating Income			\$ 612,973	\$ 209,810
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		1,242	682
420	Allowance for Funds Used During Construction		(607)	6
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 613,609	\$ 210,498

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 1,128,226	\$ -
\$ -	\$ 1,128,226	\$ -
\$ -	\$ 626,858	\$ -
-	272,571	-
-	(120,660)	-
\$ -	\$ 151,911	\$ -
-	-	-
-	-	-
-	73,705	-
-	5,899	-
-	59,052	-
-	992	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 918,417	\$ -
\$ -	\$ 209,810	\$ -
-	-	-
-	-	-
-	682	-
-	6	-
\$ -	\$ 210,498	\$ -

* 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)]			\$ 613,609	\$ 210,498
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
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			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 82,584	\$ 76,692
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 82,584	\$ 76,692
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 531,025	\$ 133,806

Explain Extraordinary Income:

NONE

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

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	\$ -	\$ 7,279,080
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	-	3,826,890
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	3,810,351
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ (358,245)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	-	2,888,215
Subtotal			\$ -	\$ 2,529,970
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		-	78,357
	Other (Specify):			
RATE BASE			\$ -	\$ 2,608,327
NET UTILITY OPERATING INCOME			\$ -	\$ 209,810
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			0.00%	8.04%

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)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,064,675	40.86%	10.60%	4.33%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	1,081,967	41.53%	6.62%	2.75%
Short Term Debt	1,580	0.06%	4.61%	0.00%
Customer Deposits	4,002	0.15%	6.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	453,353	17.40%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ <u>2,605,578</u>	<u>100.00%</u>		<u>7.09%</u>

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

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

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

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

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.60%</u>
Commission order approving Return on Equity:	<u>PSC-11-0587-PAA-SU</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	STRUCTURE (g)
Common Equity	\$ 177,123,218	\$			\$ (176,058,543)	\$ 1,064,675
Preferred Stock	-					-
Long Term Debt	180,000,000				(178,918,033)	1,081,967
Short Term Debt	262,837				(261,257)	1,580
Customer Deposits	4,002					4,002
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	453,353					453,353
Other (Explain) Short Term Debt	-				-	-
Total	\$ 357,843,411	\$			\$ (355,237,832)	\$ 2,605,578

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

NOT APPLICABLE

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 7,278,997	\$ -	\$ 7,278,997
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	83		83
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ -	\$ 7,279,080	\$ -	\$ 7,279,080

**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	\$ -	310,957		310,957
	Total Plant Acquisition Adjustments	\$ -	\$ 310,957	\$ -	\$ 310,957
115	Beginning Bal	\$ -	\$ (44,192)	\$ -	\$ (44,192)
	Accumulated Amortization				
	Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ -	\$ (44,192)	\$ -	\$ (44,192)
	Net Acquisition Adjustments	\$ -	\$ 266,765	\$ -	\$ 266,765

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ -	\$ 3,609,021	\$ -	\$ 3,609,021
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 272,571	\$ -	\$ 272,571
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	-	(13,405)	-	(13,405)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ -	\$ 259,166	\$ -	\$ 259,166
Debits during year:				
Book cost of plant retired	-	41,296	-	41,296
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
<u>Accting adjustments mandated by FPSC</u>	-	-	-	-
Total Debits	\$ -	\$ 41,296	\$ -	\$ 41,296
Balance end of year	\$ -	\$ 3,826,890	\$ -	\$ 3,826,890
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$ -	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
030445-SU	\$ _____	_____	\$ 28,782
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 28,782

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)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

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): Electric Deposit	\$ 10,857
_____	_____
_____	_____
Total Special Deposits	\$ 10,857
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

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): NONE _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ - _____ _____ _____
Total Investment in Associated Companies		\$ <u>_____ -</u>
UTILITY INVESTMENTS (Account 124): NONE _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ - _____ _____ _____
Total Utility Investment		\$ <u>_____ -</u>
OTHER INVESTMENTS (Account 125): NONE _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ - _____ _____ _____
Total Other Investment		\$ <u>_____ -</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ - _____ _____ _____
Total Special Funds		\$ <u>_____ -</u>

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ -	
Wastewater	128,186	
Other		
Total Customer Accounts Receivable		\$ 128,186
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 128,186
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ (3,253)	
Provision for uncollectibles for current year	2,883	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 2,883	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ _____	
Balance end of year		\$ (370)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 127,816

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

**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	\$ _____ -

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u>28,782</u>	\$ <u>33,251</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>28,782</u>	\$ <u>33,251</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u>2,226</u>	\$ <u>8,688</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>2,226</u>	\$ <u>8,688</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u><u>31,008</u></u>	\$ <u><u>41,939</u></u>

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

* 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)	
NONE	%	_____	\$ -
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ -

* 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	\$ (222,561)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ 166,078
	Total Debits:	\$ 166,078
435	Balance Transferred from Income {income/(loss)}	\$ 133,806
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: 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 Retained Earnings		\$ <u>(254,833)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 1,255,151
Total	\$ 1,255,151

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (998,569)
Total	\$ (998,569)

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

**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	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	_____		76,518	76,518	-
Total Account 237.1	\$ <u> -</u>		\$ <u>76,518</u>	\$ <u>76,518</u>	\$ <u> -</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 9,545		\$ 177	\$ 7,540	\$ 2,178
MISC ITEMS	-		(3)		-
Total Account 237.2	\$ <u>9,545</u>		\$ <u>174</u>	\$ <u>7,540</u>	\$ <u>2,178</u>
Total Account 237 (1)	\$ <u>9,545</u>		\$ <u>76,692</u>	\$ <u>84,058</u>	\$ <u>2,178</u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ 76,692		
Net Interest Expensed to Account No. 427 (2)			\$ <u>76,692</u>		

(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: UTILITIES INC OF EAGLE RIDGE

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

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

**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)		
NONE	\$ -		\$ -		\$ -
Total	\$ -		\$ -		\$ -

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

**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	\$ _____	\$ _____ -

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>3,809,952</u>	\$ _____ -	\$ <u>3,809,952</u>
Add credits during year:	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>3,810,351</u>	\$ _____ -	\$ <u>3,810,351</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>2,769,817</u>	\$ _____ -	\$ <u>2,769,817</u>
Debits during the year:	\$ _____ -	\$ <u>120,660</u>	\$ _____ -	\$ <u>120,660</u>
Credits during the year	\$ _____ -	\$ <u>2,262</u>	\$ _____ -	\$ <u>2,262</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>2,888,215</u>	\$ _____ -	\$ <u>2,888,215</u>

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 133,806
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(682)
Deductions recorded on books not deducted for return:		
Addtl interest		6
Excess Tax Depreciation over Book Depreciation		(66,094)
Fines		2
Meals		383
Int During Construction		
Def. Maint. CY additions		(3,215)
Def. Maint. CY amortization		2,226
Def. Rate Case CY additions		
Def. Rate Case CY amortization		28,782
Organization Exp-Amort		35
Bad Debts CY		(320)
Current FIT (725)		0
Deferred FIT (731)		59,052
Deferred SIT (732)		992
Income recorded on books not included in return:		
AFUDC		1,518
Adjustment		(156,491)
Deduction on return not charged against book income:		
Federal tax net income		\$ (0)
Computation of tax :		
	(0)	
	34%	
	(0)	

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: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY : Lee 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-4A	\$ 7,278,997
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	3,826,890
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	3,810,351
252	Advances for Construction	F-20	
Subtotal			\$ (358,245)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 2,888,215
Subtotal			\$ 2,529,970
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		78,357
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 2,608,327
WASTEWATER OPERATING INCOME		S-3	\$ 209,810
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>8.04%</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 consistent with last rate proceeding.

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY : Lee County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 1,128,226
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 1,128,226
401	Operating Expenses	S-10A	\$ 626,858
403	Depreciation Expense	S-6A	272,571
	Less: Amortization of CIAC	S-8A	(120,660)
	Net Depreciation Expense		\$ 151,911
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		6,518
408.12	Payroll Taxes		16,214
408.13	Other Taxes and Licenses		50,973
408	Total Taxes Other Than Income		\$ 73,705
409.1	Income Taxes		5,899
410.1	Deferred Federal Income Taxes		59,052
410.11	Deferred State Income Taxes		992
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		\$ 918,417
	Utility Operating Income		\$ 209,810
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		682
420	Allowance for Funds Used During Construction		6
	Total Utility Operating Income		\$ 210,498

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Lee County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (*) (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 16,958	\$ -	\$ -	\$ 16,958
352	Franchises	1,662	(1)		1,662
353	Land and Land Rights	51,885	(4)		51,881
354	Structures and Improvements	3,276,655	57,703	15,423	3,318,935
355	Power Generation Equipment	5,400	-		5,400
360	Collection Sewers - Force	107,882	-	-	107,882
361	Collection Sewers - Gravity	1,404,498	1,930	1,625	1,404,803
361	Manholes	21,678	-		21,678
362	Special Collecting Structures	4,514	-		4,514
363	Services to Customers	172,434	-		172,434
364	Flow Measuring Devices	11,258	650	-	11,908
365	Flow Measuring Installations	-	-		-
366	Reuse Services	-	-		-
367	Reuse Meters and Meter Installations	-	-		-
370	Receiving Wells	-	-		-
371	Pumping Equipment	104,231	30,417	5,599	129,049
374	Reuse Distribution Reservoirs	-	-		-
375	Reuse Transmission and Distribution System	63,314	-		63,314
380	Treatment and Disposal Equipment	1,209,501	32,566	15,933	1,226,133
381	Plant Sewers	167,821	1,285	394	168,713
382	Outfall Sewer Lines	16,375	-		16,375
389	Other Plant Miscellaneous Equipment	32,313	645		32,958
390	Office Furniture and Equipment	297,042	6,881		303,923
391	Transportation Equipment	112,839	8,331		121,170
392	Stores Equipment	-	-		-
393	Tools, Shop and Garage Equipment	76,469	2,930	2,321	77,078
394	Laboratory Equipment	13,392	-	-	13,392
395	Power Operated Equipment	-	-		-
396	Communication Equipment	5,330	(15)		5,315
397	Miscellaneous Equipment	-	-		-
398	Other Tangible Plant	3,524	-		3,524
Total Wastewater Plant		\$ 7,176,974	\$ 143,319	\$ 41,296	\$ 7,278,997

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

* Additions are net against all Commission Ordered Adjustments.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY : Lee County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 16,958	\$	\$	\$	\$	\$	\$
352	Franchises	1,662						
353	Land and Land Rights		51,881	-	-	-	-	-
354	Structures and Improvements		23,453	341,515	2,843,605	-	14,827	95,534
355	Power Generation Equipment		5,400	-	-	-	-	-
360	Collection Sewers - Force		107,882					
361	Collection Sewers - Gravity		1,404,803					
361	Manholes		21,678					
362	Special Collecting Structures		4,514					
363	Services to Customers		172,434					
364	Flow Measuring Devices		11,908					
365	Flow Measuring Installations		-					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells							
371	Pumping Equipment			129,049				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System			63,314				
380	Treatment and Disposal Equipment				1,223,399	2,734		
381	Plant Sewers					168,713		
382	Outfall Sewer Lines				16,375			
389	Other Plant Miscellaneous Equipment		2,916	3,879	26,163			
390	Office Furniture and Equipment							303,923
391	Transportation Equipment							121,170
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							77,078
394	Laboratory Equipment							13,392
395	Power Operated Equipment							-
396	Communication Equipment							5,315
397	Miscellaneous Equipment							-
398	Other Tangible Plant							3,524
Total Wastewater Plant		\$ 18,620	\$ 1,806,868	\$ 537,756	\$ 4,109,542	\$ 171,447	\$ 14,827	\$ 619,936

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY : Lee 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			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
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		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		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		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%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		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%
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Lee County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 3,023	\$ (5)	\$ (91)	\$ (95)
302	Franchises	680	40	5	44
354	Structures and Improvements	2,244,857	104,132	473	104,605
355	Power Generation Equipment	1,073	270	-	270
360	Collection Sewers - Force	134,650	3,596	(931)	2,665
361	Collection Sewers - Gravity	697,441	31,675	(15)	31,660
362	Special Collecting Structures	40	113	0	113
363	Services to Customers	92,070	4,538	(109)	4,429
364	Flow Measuring Devices	1,183	2,306	-	2,306
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	14,124	6,472	-	6,472
375	Reuse Transmission and Distribution System	8,966	1,510	-	1,510
380	Treatment and Disposal Equipment	(3,533)	67,629	(4,768)	62,861
381	Plant Sewers	13,293	4,819	0	4,819
382	Outfall Sewer Lines	6,274	546	-	546
389	Other Plant Miscellaneous Equipment	7,825	1,798	-	1,798
390	Office Furniture and Equipment	202,942	26,491	(214)	26,277
391	Transportation Equipment	92,695	10,587	(8,045)	2,542
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	78,692	4,810	(36)	4,774
394	Laboratory Equipment	10,302	893	-	893
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	954	-	326	326
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	1,468	352	-	352
Total Depreciable Wastewater Plant in Service		\$ 3,609,021	\$ 272,571	\$ (13,405)	\$ 259,166

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

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY : Lee County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 2,928
302	Franchises	-	-	-	-	724
354	Structures and Improvements	15,423	-	-	15,423	2,334,039
355	Power Generation Equipment	-	-	-	-	1,343
360	Collection Sewers - Force	-	-	-	-	137,315
361	Collection Sewers - Gravity	1,625	-	-	1,625	727,475
362	Special Collecting Structures	-	-	-	-	153
363	Services to Customers	-	-	-	-	96,499
364	Flow Measuring Devices	-	-	-	-	3,489
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	5,599	-	-	5,599	14,997
375	Reuse Transmission and Distribution System	-	-	-	-	10,476
380	Treatment and Disposal Equipment	15,933	-	-	15,933	43,395
381	Plant Sewers	394	-	-	394	17,719
382	Outfall Sewer Lines	-	-	-	-	6,820
389	Other Plant Miscellaneous Equipment	-	-	-	-	9,623
390	Office Furniture and Equipment	-	-	-	-	229,219
391	Transportation Equipment	-	-	-	-	95,236
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	2,321	-	-	2,321	81,145
394	Laboratory Equipment	-	-	-	-	11,195
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	1,280
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	1,820
Total Depreciable Wastewater Plant in Service		\$ 41,296	\$ -	\$ -	\$ 41,296	\$ 3,826,890

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

YEAR OF REPORT
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UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

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)
CIAC - OUTFALL LINES		\$	\$ (292)
CIAC - SEWER TAP			692
Total Credits			\$ <u>400</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 2,769,817
Debits during the year:	
Accruals charged to Account 272	\$ 120,660
Other debits (specify) :	

Total debits	\$ 120,660
Credits during the year (specify) :	
ADJUSTMENTS	\$ (2,262)

Total credits	\$ (2,262)
Balance end of year	\$ <u>2,888,215</u>

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY : Lee County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues	2,500	2,516	\$ 287,406
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	<u>2,500</u>	<u>2,516</u>	\$ <u>287,406</u>
	Measured Revenues:			
522.1	Residential Revenues			703,054
522.2	Commercial Revenues			135,784
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues			\$ <u>838,838</u>
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
	Total Wastewater Sales	<u>2,500</u>	<u>2,516</u>	\$ <u>1,126,244</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,983
	Total Other Wastewater Revenues			\$ <u>1,983</u>

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY Lee 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				
	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:			
541.1	Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>1,128,226</u>

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

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY : Lee County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			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	\$ 168,207	\$ 21,308	\$ 21,308	\$ 21,308	\$ 21,308	\$ 21,308	\$ 21,308
703	Salaries and Wages - Officers, Directors and Majority Stockholders	15,704	-	-	-	-	-	-
704	Employee Pensions and Benefits	45,311	5,250	5,250	5,250	5,250	5,250	5,250
710	Purchased Sewage Treatment	3,953					3,953	
711	Sludge Removal Expense	70,809					70,809	
715	Purchased Power	68,454	22,818		22,818		22,818	
716	Fuel for Power Purchased	-	-		-		-	
718	Chemicals	34,150	5,692	5,692	5,692	5,692	5,692	5,692
720	Materials and Supplies	48,774	6,097	6,097	6,097	6,097	6,097	6,097
731	Contractual Services-Engineering	1,922	-	-	-	-	-	-
732	Contractual Services - Accounting	4,342	-	-	-	-	-	-
733	Contractual Services - Legal	89	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	33,152	4,144	4,144	4,144	4,144	4,144	4,144
741	Rental of Building/Real Property	170	-	-	-	-	-	-
742	Rental of Equipment	2	2	-	-	-	-	-
750	Transportation Expenses	15,072	1,884	1,884	1,884	1,884	1,884	1,884
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	22,797	2,850	2,850	2,850	2,850	2,850	2,850
760	Advertising Expense	49						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	28,782						
767	Regulatory Commission Exp.-Other	563	-	-	-	-	-	-
770	Bad Debt Expense	(1,402)						
775	Miscellaneous Expenses	65,958	8,245	8,245	8,245	8,245	8,245	8,245
Total Wastewater Utility Expenses		\$ 626,858	\$ 78,290	\$ 55,469	\$ 78,287	\$ 55,469	\$ 153,049	\$ 55,469

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY : Lee County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.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	\$ 12,111	\$ 28,245	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	15,704	-	-	-	-
704	Employee Pensions and Benefits	2,984	10,828	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	6,097	6,097	-	-	-	-
731	Contractual Services-Engineering	-	1,922	-	-	-	-
732	Contractual Services - Accounting	-	4,342	-	-	-	-
733	Contractual Services - Legal	-	89	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	4,144	4,144	-	-	-	-
741	Rental of Building/Real Property	-	170	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	1,884	1,884	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	2,850	2,850	-	-	-	-
760	Advertising Expense	-	49	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	28,782	-	-	-	-
767	Regulatory Commission Exp.-Other	-	563	-	-	-	-
770	Bad Debt Expense	(1,402)	-	-	-	-	-
775	Miscellaneous Expenses	8,245	8,245	-	-	-	-
Total Wastewater Utility Expenses		\$ 36,912	\$ 113,913	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-12

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 NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	772	772
5/8"	Displacement	1.0	11	11
3/4"	Displacement	1.5		0
1"	Displacement	2.5	16	40
1 1/2"	Displacement or Turbine	5.0	36	180
2"	Displacement, Compound or Turbine	8.0	28	224
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>1,242</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: $77.401/365/280=757 \text{ ERC's}$
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UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-12

SYSTEM NAME / COUNTY :

CROSS CREEK/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 NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential	Master account	1.0		908
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>908</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

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

ERC Calculation:

56.863/365/280=556 ERC's

S-11
GROUP _____
SYSTEM _____

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-12

SYSTEM NAME / COUNTY EAGLE RIDGE / LEE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.318 mgd</u>		
Basis of Permit Capacity (1)	<u>TMADF</u>		
Manufacturer	<u>Davco</u>		
Type (2)	<u>Ext Aeration</u>		
Hydraulic Capacity	<u>0.318 mgd</u>		
Average Daily Flow	<u>0.212 mgd</u>		
Total Gallons of Wastewater Treated	<u>77.401 mg</u>		
Method of Effluent Disposal	<u>Golf Course Irrigation</u>		

(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.

YEAR OF REPORT 31-Dec-12

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY CROSS CREEK/LEE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.249 mgd		
Basis of Permit Capacity (1)	MMADF		
Manufacturer	Marolf		
Type (2)	Extended Aeration		
Hydraulic Capacity	0.249 mgd		
Average Daily Flow	0.156 mgd		
Total Gallons of Wastewater Treated	56.863 mg		
Method of Effluent Disposal	Golf Course Irrigation		

(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: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-12

SYSTEM NAME / COUNTY EAGLE RIDGE / LEE

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 1241
2. Maximum number of ERCs* which can be served 1582
3. Present system connection capacity (in ERCs*) using existing lines 1582
4. Future connection capacity (in ERCs*) upon service area buildout 1582
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 reuse provided to each, if known. Eagle Ridge Golf and Country Club - 0.212 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? _____

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? 2012
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? N/A
 - c. When will construction begin? N/A
 - 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 014498

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

S-13
GROUP _____
SYSTEM Eagle Ridge

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY CROSS CREEK/LEE

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 908
2. Maximum number of ERCs* which can be served 908
3. Present system connection capacity (in ERCs*) using existing lines 908
4. Future connection capacity (in ERCs*) upon service area buildout 908
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 reuse provided to each, if known. Cross Creek Golf Course- 0.156 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? 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? 2012
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? N/A
 - c. When will construction begin? N/A
 - 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

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

Explanatory note for 2012 Florida Annual Reports:

This company has reported "Year End Number of Customers" using yearend active ERC calculations. An ERC is a ratio assigned to a customer or class of customers based on meter size, with one ERC being the standard connection for a single family residence.

Please note: These ERC counts are input in place of customer count because these counts are the basis for all allocation methods.

*Below are Active ERC counts by sub:

County	SUB	W	WW
Lee	Eagle Ridge		1,608
Lee	Cross Creek		908

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-13

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

	(A)	(B)	(C)	(D)
Accounts			Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
	Gross Wastewater Revenues per Sch S-9			
Gross Revenues:				
Total Flat-Rate Revenues	287,406			287,406
Total Measured Revenues	838,838		1,126,244	(287,406)
Revenues from Public Authorities	-			
Revenues from Other Systems	-			
Interdepartmental Revenues	-			
Total Other Wastewater Revenues	1,983		1,983	0
Reclaimed Water Sales				
Total Wastewater Operating Revenue	1,128,226		1,128,226	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	1,128,226		1,128,226	0