

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

# ***ANNUAL REPORT***

WS654-10-AR

COUNTRY CLUB UTILITIES, INC.

Exact Legal Name of Respondent

540W & 468S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



COMMUNICATIONS REGULATION

MAR 17 AM 7:28

RECEIVED  
PUBLIC SERVICE  
COMMISSION

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2010**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA), Commission Rules and the definitions on the next page.
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.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages 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 statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

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

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

## TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Comparative Balance Sheet	F-4
Gross Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Tax Expense	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Service Connections, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Master Lift Station Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# FINANCIAL SECTION

**REPORT OF**  
**COUNTRY CLUB UTILITIES, INC.**  
**(EXACT NAME OF UTILITY)**

<u>3035 WYNSTONE DR, SEBRING, FL 33875-4745</u> Mailing Address	<u>HIGHLANDS</u> County
--	----------------------------

  

Telephone Number <u>863-382-3550</u>	Date Utility First Organized <u>2/19/2003</u>
Fax Number    _____	E-mail Address    _____

  
Sunshine State One-Call of Florida, Inc. Member No.    \_\_\_\_\_

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

☐ Individual      
☒ Sub Chapter S Corporation      
☐ 1120 Corporation      
☐ Partnership

Name, Address and Phone where records are located: \_\_\_\_\_

SAME AS REGULAR OFFICE OF THE COMPANY

Name of subdivisions where services are provided:    COUNTRY CLUB OF SEBRING  
IN SEBRING, FLORIDA

**CONTACTS**

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: R. GREG HARRIS	PRESIDENT	3035 WYNSTONE DR SEBRING, FL 33875	NONE
Person who prepared this report: ROBIN A. REED	CPA	5216 HAW BRANCH RD SEBRING, FL 33875	NONE
Officers and Managers:			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
R. GREG HARRIS	100	SAME AS ABOVE	\$ NONE
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 94,857	\$ 81,649	\$	\$ 176,506
Commercial		5,580	3,500		9,080
Industrial					
Multiple Family		11,160	8,844		20,004
Guaranteed Revenues					
Other (Specify) L/C		1,194			1,194
PERGATION		32,062			32,062
Total Gross Revenue		\$ 144,653	\$ 93,993	\$	\$ 238,646
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 155,216	\$ 74,525	\$	\$ 229,741
Depreciation Expense	F-5	37,353	15,956		53,309
CIAC Amortization Expense	F-8	< 25,250 >	< 11,113 >		< 36,363 >
Taxes Other Than Income	F-7	13,665	9,311		22,976
Income Taxes	F-7	0	0		0
Total Operating Expense		\$ 180,794	88,679		\$ 269,663
Net Operating Income (Loss)		\$ < 36,131 >	\$ 5,314	\$	\$ < 30,817 >
Other Income:					
Nonutility Income		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses		\$	\$	\$	\$
Interest Expense				< 48,782 >	< 48,782 >
AMORT / ORGANT		< 441 >	< 20 >		< 461 >
AMORT / ACQUISITION		< 1,221 >			< 1,221 >
AMORT / LOANS				< 2,209 >	< 2,209 >
Net Income (Loss)		\$ < 37,793 >	\$ 5,294	\$ < 50,991 >	\$ < 83,490 >

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

## COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 2,190,183	\$ 2,176,732
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	1,271,610	1,218,300
Net Utility Plant _____		\$ 918,573	\$ 958,432
Cash _____		2,784	3,702
Customer Accounts Receivable (141) _____		3,283	1,496
Other Assets (Specify): _____			
ACCRUED, NET _____		8,543	9,764
LOAN CORRS, NET of AMORT. _____		3,497	5,705
LOANS TO STOCKHOLDERS _____		40,881	44,867
OTHER LOANS RECEIVABLE _____		3,890	4,550
Total Assets _____		\$ 981,451	\$ 1,028,516
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6	1,000	1,000
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6	< 374,159 >	< 290,669 >
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
Total Capital _____		\$ < 373,159 >	\$ < 289,669 >
Long Term Debt (224) _____	F-6	\$ 608,791	\$ 549,151
Accounts Payable (231) _____		23,891	22,973
Notes Payable (232) _____		6,660	5,330
Customer Deposits (235) _____		21,450	11,014
Accrued Taxes (236) _____		463	
Other Liabilities (Specify) _____			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	693,355	729,717
Total Liabilities and Capital _____		\$ 981,451	\$ 1,028,516



UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31,

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ 1,521,181	\$ 669,002	\$ -0-	\$ 2,190,183
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 1,521,181	\$ 669,002	\$ -0-	\$ 2,190,183

**ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT**

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ 807,148	\$ 411,152	\$ _____	\$ 1,218,300
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 37,353	\$ 15,956	\$ _____	\$ 53,309
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 37,353	\$ 15,956	\$ _____	\$ 53,309
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ 0	\$ 0	\$ _____	\$ 0
Balance End of Year _____	\$ 844,501	\$ 427,108	\$ _____	\$ 1,271,609

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31,

**CAPITAL STOCK ( 201 - 204 )**

	Common Stock	Preferred Stock
Par or stated value per share _____	\$1	none
Shares authorized _____	1,000	
Shares issued and outstanding _____	1,000	
Total par value of stock issued _____	\$1,000	
Dividends declared per share for year _____	none	

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ (290,669)
Changes during the year (Specify):		
Net Loss for 2010 _____		(83,490)
Balance end of year _____	\$ _____	\$ (374,159)

**PROPRIETARY CAPITAL ( 218 )** N/A

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
Balance end of year _____	\$ _____	\$ _____

**LONG TERM DEBT ( 224 )**

Description of Obligation: (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
HIGHLANDS INDEPENDENT BANK NOTES	7%	120	\$ 458,065
WTP / Private Issue	7%	60	50,726
Total _____			\$ 508,791

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$	\$	\$	\$
State income Tax				
Taxes Other Than Income:				
State ad valorem tax				
Local property tax	6,199	4,133		10,332
Regulatory assessment fee	6,518	4,230		10,748
Other (Specify)				
State Permits etc	948	948		1,896
Total Tax Expense	\$ 13,665	\$ 9,311	\$	\$ 22,976

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
PUGH UTILITIES	\$ 16,529	\$ 11,020	CERTIFIED OPERATOR
JOHN PHLESINGER	\$ 3,048	\$ 2,032	METER SERVICES
GEORGE ARWOOD	\$ 289	\$ 1,156	MAINTENANCE
GREG HARRIS	\$	\$	MANAGEMENT
SHERI GLISSON	\$ 1,440	\$ 960	MAINTENANCE
JEAN ARWOOD	\$ 222	\$ 890	MAINTENANCE
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.YEAR OF REPORT  
DECEMBER 31, 2010

## CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 1,009,983	\$ 444,506	\$ 1,454,489
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	1,009,983	444,506	1,454,489
4) Deduct charges during the year_____	25,250	11,113	36,362
5) Balance end of year_____	_____	_____	_____
6) Less Accumulated Amortization_____	540,891	220,243	761,134
7) Net CIAC_____	\$ 469,092	\$ 224,263	\$ 693,355

## ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
NONE				
Sub-total_____			\$ 0	\$ 0
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
NONE		\$ _____	\$ _____	\$ _____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ 0	\$ 0

## ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ 515,642	\$ 209,131	\$ 724,772
Add Debits During Year:_____	25,250	11,113	36,362
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 540,891	\$ 220,243	\$ 761,134

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

**UTILITY NAME:** COUNTRY CLUB UTILITIES, INC.

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2010</b>
---

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

NOT APPLICABLE Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	11.29 %
Commission Order Number approving AFUDC rate:	25789

\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\*

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

<p>YEAR OF REPORT</p> <p>DECEMBER 31, 2010</p>
--

## SCHEDULE "B"

## SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

NOT APPLICABLE

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

[illegible]

# **WATER OPERATING SECTION**

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.YEAR OF REPORT  
DECEMBER 31, 2010

## WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 17,630	\$ 0	\$ 0	\$ 17,630
302	Franchises_____				
303	Land and Land Rights_____	19,418	0	0	19,418
304	Structures and Improvements_____	327,148	0	0	327,148
305	Collecting and Impounding Reservoirs_____	63,300	0	0	63,300
306	Lake, River and Other Intakes_____				
307	Wells and Springs_____	6,000	0	0	6,000
308	Infiltration Galleries and Tunnels_____				
309	Supply Mains_____	11,000	0	0	11,000
310	Power Generation Equipment_____	20,493	0	0	20,493
311	Pumping Equipment_____	26,395	0	0	26,395
320	Water Treatment Equipment_____	5,187	0	0	5,187
330	Distribution Reservoirs and Standpipes_____				
331	Transmission and Distribution Lines_____	941,601	0	0	941,601
333	Services_____				
334	Meters and Meter Installations_____	18,115	0	0	18,115
335	Hydrants_____				
336	Backflow Prevention Devices_____				
339	Other Plant and Miscellaneous Equipment_____				
340	Office Furniture and Equipment_____	14,368	271	0	14,639
341	Transportation Equipment_____	4,970	3,648	0	8,618
342	Stores Equipment_____				
343	Tools, Shop and Garage Equipment_____				
344	Laboratory Equipment_____				
345	Power Operated Equipment_____	35,000	0	0	35,000
346	Communication Equipment_____				
347	Miscellaneous Equipment_____	6,637	0	0	6,637
348	Other Tangible Plant_____				
	Total Water Plant_____	\$ 1,517,262	\$ 3,919	\$ 0	\$ 1,521,181



UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
304	Structures and Improvements	40	%	2.5 %	\$ 166,233	\$	\$ 8,179	\$ 174,412
305	Collecting and Impounding Reservoirs	40	%	2.5 %	36,661		1,583	38,244
306	Lake, River and Other Intakes		%					
307	Wells and Springs	40	%	2.5 %	4,522		150	4,672
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	40	%	2.5 %	8,291		275	8,566
310	Power Generating Equipment	6	%		20,493			20,493
311	Pumping Equipment		%		19,958		660	20,618
320	Water Treatment Equipment	40	%	2.5 %	3,910		130	4,039
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains	40	%	2.5 %	475,865		23,540	499,405
333	Services		%					
334	Meter & Meter Installations	40	%	2.5 %	7,310		453	7,763
335	Hydrants		%					
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment	10	%	10 %	14,267		372	14,639
341	Transportation Equipment		%					
342	Stores Equipment	5	%	20 %	4,970		530	5,500
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment	40	%	2.5 %	26,379		875	27,254
346	Communication Equipment		%					
347	Miscellaneous Equipment	40	%	2.5 %	5,003		166	5,169
348	Other Tangible Plant Organization Costs		%		13,286		441	13,727
	Totals	25			\$ 807,148	\$	\$ 37,353	\$ 844,501 *

fully

fully

\* This amount should tie to Sheet F-5.

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

## WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	17596
616	Fuel for Power Production	
618	Chemicals	31721
620	Materials and Supplies	5129
630	Contractual Services:	
	Billing	500
	Professional	18356
	Testing	
	Other	2528
640	Rents	765
650	Transportation Expense	13662
655	Insurance Expense	6293
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	600
675	Miscellaneous Expenses	58066
	Total Water Operation And Maintenance Expense	\$ 155216
	* This amount should tie to Sheet F-3.	

## WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	21	21	21
3/4"	D	1.5	50	50	75
1"	D	2.5	311	311	778
1 1/2"	D,T	5.0	1	1	5
General Service				5	40
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)	8" T	90	2	2	180*
** D = Displacement C = Compound T = Turbine			573	573	1,099

\*\* D = Displacement  
C = Compound  
T = Turbine

\* On prior year Annual Report

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

SYSTEM NAME: COUNTRY CLUB UTILITIES

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	NONE	5,743	65	5,678	5,678
February		5,516	51	5,465	5,465
March		4,764	63	4,701	4,701
April		11,620	65	11,555	11,555
May		8,045	64	7,981	7,981
June		7,392	75	7,317	7,317
July		7,163	76	7,087	7,087
August		8,042	79	7,963	7,963
September		8,239	83	8,156	8,156
October		8,571	90	8,481	8,481
November		8,350	98	8,252	8,252
December		7,776	91	7,685	7,685
Total for Year	NONE	91,221	901	90,320	90,320

If water is purchased for resale, indicate the following:

Vendor NONE

Point of delivery

If water is sold to other water utilities for redistribution, list names of such utilities below:

NONE

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	10"	2,800	0	0	2,800
PVC	8"	13,658	0	0	13,658
PVC	6"	5,162	0	0	5,162
PVC	4"	2,028	0	0	2,028
PVC	2"	300	0	0	300

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

SYSTEM NAME: SAME

### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1984	2,000	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	1,352	1,180	_____	_____
Diameters of Wells _____	10"	8"	_____	_____
Pump - GPM _____	800	550	_____	_____
Motor - HP _____	75	25	_____	_____
Motor Type * _____	VT	VT	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	175 KW	175 KW	_____	_____
* Submersible, centrifugal, etc.				

### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel Pneumatic	Steel Pneumatic	Steel Pneumatic	_____
Capacity of Tank _____	10,000	10,000	72,000	_____
Ground or Elevated _____	Elevated	Elevated	Elevated	_____

### HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	Burkley	Burkley	_____	_____
Type _____	HOR Split Case	HOR Split Cae	_____	_____
Rated Horsepower _____	40	40	_____	_____
<u>Pumps</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	800	800	_____	_____
Average Number of Hours _____	23 ALT	23 ALT	_____	_____
Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	175KW	175kw	_____	_____

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

### SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )

Permitted Gals. per day_ _ _	440,000		
Type of Source_ _ _ _ _	Ground		

### WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type_ _ _ _ _	Liquid CL2		
Make_ _ _ _ _			
Permitted Capacity (GPD)_ _	597,800		
High service pumping			
Gallons per minute_ _ _	800		
Reverse Osmosis_ _ _ _ _			
Lime Treatment			
Unit Rating_ _ _ _ _			
Filtration			
Pressure Sq. Ft._ _ _			
Gravity GPD/Sq.Ft._ _ _			
Disinfection			
Chlorinator_ _ _ _ _	Liquid		
Ozone_ _ _ _ _			
Other_ _ _ _ _			
Auxiliary Power_ _ _ _ _	175 KW		

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

SYSTEM NAME: SAME

### GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. 700 connections x 350 = 245,000
2. Maximum number of ERCs \* which can be served. 1,010 connections x 350 = 353,500
3. Present system connection capacity (in ERCs \*) using existing lines. 700 connections x 350 = 245,000
4. Future connection capacity (in ERCs \*) upon service area buildout. 1,050 connections x 350 = 367,500
5. Estimated annual increase in ERCs \*. 5 x 350 = 1,750
6. Is the utility required to have fire flow capacity? NO  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. 22 Hydrants and 4 Blow-offs
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None at this time  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? n/a
10. If the present system does not meet the requirements of DEP rules, submit the following: n/a
  - 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? \_\_\_\_\_
11. Department of Environmental Protection ID # 5284075
12. Water Management District Consumptive Use Permit # 20-007704-02
  - a. Is the system in compliance with the requirements of the CUP? YES
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on 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 SFR customers for the same period and divide the result by 365 days.

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

ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

# **WASTEWATER OPERATING SECTION**

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 832	\$	\$	\$ 832
352	Franchises				
353	Land and Land Rights	23,547			23,547
354	Structures and Improvements	332,027			332,027
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	274,095			274,095
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices	5,269			5,269
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal Equipment	8,550			8,550
381	Plant Sewers				
382	Outfall Sewer Lines	2,649			2,649
389	Other Plant and Miscellaneous Equipment	1,230	6,920		8,150
390	Office Furniture and Equipment	7,000	180		7,180
391	Transportation Equipment	3,809	2,432		6,241
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	462			462
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 659,470	\$ 9,532	\$ -0-	\$ 669,002 *

\* This amount should tie to sheet F-5.



UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	All Use Composite	%	All Use %	\$ 212,953	\$	\$ 8,301	\$ 221,254
355	Power Generation Equipment	Life of	%	2.5%				
360	Collection Sewers - Force	70 Yrs	%					
361	Collection Sewers - Gravity	2.5% / YR	%		176,715		6,852	183,567
362	Special Collecting Structures		%					
363	Services to Customers		%		3,478		131	3,609
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment		%		5,643		214	5,857
381	Plant Sewers		%					
382	Outfall Sewer Lines		%		1,748		66	1,814
389	Other Plant and Miscellaneous Equipment		%		812		204	1,016
390	Office Furniture and Equipment		%		7,000		0	7,000
391	Transportation Equipment		%		1,950		156	2,106
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment		%					
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%		306		12	318
398	Other Tangible Plant		%		548		20	568
	Organization Costs							
	Totals				\$ 411,153	\$ -0-	\$ 15,956	\$ 427,109 *

\* This amount should tie to Sheet F-5.

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2010
-------------------------------------

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	12,000
715	Purchased Power	9,999
716	Fuel for Power Production	
718	Chemicals	9,612
720	Materials and Supplies	9,405
730	Contractual Services:	
	Billing	
	Professional	6,175
	Testing	250
	Other	2,878
740	Rents	730
750	Transportation Expense	3,484
755	Insurance Expense	6,293
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	400
775	Miscellaneous Expenses	13,299
	Total Wastewater Operation And Maintenance Expense	\$ 74,525 *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0			
General Service					
5/8"	D	1.0	21	21	21
3/4"	D	1.5	50	50	75
1"	D	2.5	311	311	778
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	5	5	40
3"	D	15.0			
3"	C	15.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)	8" T	90	2	2	180
Total			387	387	914

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

**PUMPING EQUIPMENT**

Lift Station Number	1	2				
Make or Type and nameplate data on pump						
Year installed	1984	1984				
Rated capacity	8,000	8,000				
Size						
Power:						
Electric	150 Amp	150 Amp				
Mechanical						
Nameplate data of motor						

**SERVICE CONNECTIONS**

Size (inches)	4"					
Type (PVC, VCP, etc.)	PVC					
Average length						
Number of active service connections						
Beginning of year	371					
Added during year	0					
Retired during year	0					
End of year	371					
Give full particulars concerning inactive connections						

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches)	8"	8"			8"			
Type of main	PVC	PVC			PVC			
Length of main (nearest foot)								
Beginning of year	20,694	3,150			3,910			
Added during year	0	0			0			
Retired during year	0	0			0			
End of year	20,694	3,150			3,910			

**MANHOLES**

Size (inches)	4			
Type of Manhole	Precast			
Number of Manholes:				
Beginning of year	72			
Added during year	0			
Retired during year	0			
End of Year	72			

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

SYSTEM NAME: SAME

YEAR OF REPORT  
DECEMBER 31, 2010

### TREATMENT PLANT

Manufacturer	Marolf		
Type	Extended Air		
"Steel" or "Concrete"	Concrete		
Total Permitted Capacity	85,000		
Average Daily Flow			
Method of Effluent Disposal	Perc Ponds		
Permitted Capacity of Disposal	85,000 gal per day		
Total Gallons of Wastewater treated			

### MASTER LIFT STATION PUMPS

Manufacturer	See S-4				
Capacity (GPM's)					
Motor:					
Manufacturer					
Horsepower					
Power (Electric or Mechanical)					

### PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January	1,033,740	NONE	1,033,740
February	992,880		992,880
March	857,520		857,520
April	2,091,600		2,091,600
May	1,448,100		1,448,100
June	1,330,560		1,330,560
July	1,289,340		1,289,340
August	1,447,560		1,447,560
September	1,483,020		1,483,020
October	1,542,780		1,542,780
November	1,503,000		1,503,000
December	1,399,680		1,399,680
Total for year	16,419,780	none	16,419,780

If Wastewater Treatment is purchased, indicate the vendor: N/A

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

SYSTEM NAME: SAME

**GENERAL 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. 385 connections x 280 = 107,800
2. Maximum number of ERCs\* which can be served. 810 connections x 280 = 226,800
3. Present system connection capacity (in ERCs\*) using existing lines. 226,800
4. Future connection capacity (in ERCs\*) upon service area buildout. 226,800
5. Estimated annual increase in ERCs\*. 5 connections x 280 = 1,400
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None at this time
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known. N/A
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? N/A
11. If the present system does not meet the requirements of DEP rules, submit the following: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # Facility ID: 4028P00507 Permit D02812804

- \* An ERC is determined based on 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 SFR customers for the same period and divide the result by 365 days.
  - (b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000)/365 days/280 gallons per day).

UTILITY NAME: COUNTRY CLUB UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2010

## CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	_____ *
				(signature of Chief Executive Officer of the utility)

Date: \_\_\_\_\_

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ *
				(signature of Chief Financial Officer of the utility)

Date: 3/15/4

\* 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.

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

**Company:** COUNTRY CLUB UTILITIES, INC.

**For the Year Ended December 31, 2010**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 94,857	\$ 94,857	\$
Commercial	5,580	5,580	
Industrial			
Multiple Family	11,160	11,160	
Guaranteed Revenues			
Other	32,062	32,062	
<b>Total Water Operating Revenue</b>	<b>\$ 144,853</b>	<b>\$ 144,853</b>	<b>\$ none</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 144,853</b>	<b>\$ 144,853</b>	<b>\$ none</b>

Explanations:

**Instructions:**

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class C**

**Company:** COUNTRY CLUB UTILITIES, INC.

**For the Year Ended December 31, 2010**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 81,649	\$ 81,649	\$
Commercial	3,500	3,500	
Industrial			
Multiple Family	8,844	8,844	
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 93,993</b>	<b>\$ 93,993</b>	<b>\$ none</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 93,993</b>	<b>\$ 93,993</b>	<b>\$ none</b>

Explanations:

**Instructions:**

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).