

CLASS "A" OR "B"

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

ANNUAL REPORT

WU956-17-AR

SU957-17-AR

Harbor Waterworks, Inc.

Exact Legal Name of Respondent

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

522-W & 565-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2018 MAR - 8 PM 1:44
DIVISION OF
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2017

GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
EXECUTIVE SUMMARY			
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Year End Rate Base	F-4	Capital Stock	F-15
Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Other Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Miscellaneous Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-20
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Construction	F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-22
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-23
Miscellaneous Current & Accrued Assets	F-12		

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
WATER OPERATION SECTION			
Water Listing of System Groups	W-1	CIAC Additions / Amortization	W-8
Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERCs	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
WASTEWATER OPERATION SECTION			
Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction	S-7
Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Basis for Wastewater Depreciation Charges	S-5	Calculation of ERCs	S-11
Analysis of Entries in Wastewater Depreciation Reserve	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

EXECUTIVE SUMMARY

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|---|--------------------------------|----|---|
| YES
☒ | NO
☐ | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
☒ | NO
☐ | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
☒ | NO
☐ | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility. |
| YES
☒ | NO
☐ | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.
X	X	X	X
1.	2.	3.	4.


(Signature of Chief Executive Officer of the utility) *

(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2017

Harbor Waterworks, Inc.

(Exact Name of Utility)

County: Lake

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

4939 Cross Bayou Blvd.

New Port Richey, FL 34652

Telephone: 727-848-8292

E Mail Address: trendell@uswatercorp.net

WEB Site: www.mywaterservice.com

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

HHU 542

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

Troy Rendell

Vice President - Investor Owned Utilities

Telephone: 727-848-8292

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

4939 Cross Bayou Blvd.

New Port Richey, FL 34652

Telephone: 727-848-8292

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

Date of original organization of the utility:

01/23/12

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.	Gary Deremer	76%
2.	Cecil Delcher	8%
3.	Vickie Penick	8%
4.	Bradford Labella	8%
5.		
6.		
7.		
8.		
9.		
10.		

[illegible]

- E-3

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

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.

The utility was originally organized, as Lake Griffin Utilities, Certificate #522-W in 1989. Rates were set by Order No. 23039, issued June 6, 1990. Those rates are still in effect as adjusted by index filings.

The was transferred to Harbor Hills Utilitites, LP by Order No. PSC-94-1543-FOF-WU, December 13, 1994.

Order No. PSC-12-0587-PAA-WU, issued October 29, 2012 approved the transfer of Harbor Waterworks, Inc. effective February 28, 2012.

Order No. PSC-12-580-PAA-SU, issued October 26, 2012, granted Certificate #565-S to Harbor Waterworks for the wastewater.system.

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT December 31, 2017
--

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/17

Complete below an organizational chart that shows 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).

Stockholders of
Harbor Waterworks, Inc.

100%
Harbor Waterworks, Inc

71.60%
U.S. Water Services Corporation

Note: Of the four stockholders of Harbor Waterworks, Inc., only two are also stockholders of U.S. Water as of 12/31/17

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

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)
Gary Deremer	President	7%	\$ 31,500
Cecil Delcher	V. President	2%	0
Vickie Penick	Secretary	2%	0

COMPENSATION OF DIRECTORS

For each director, list the number of directors' 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)
			\$

YEAR OF REPORT
December 31, 2017

[illegible]

E-7

YEAR OF REPORT
December 31, 2017

[illegible]

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

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

Complete the following for any business which is conducted as a byproduct, co product, 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.

[illegible]

Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
 - purchase, sale or transfer of equipment
 - purchase, sale or transfer of land and structures
 - purchase, sale or transfer of securities
 - noncash transfers of assets
 - noncash dividends other than stock dividends
 - write-off of bad debts or loans
3. The columnar instructions follow:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

[illegible]

FINANCIAL

SECTION

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

**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	\$ 1,961,666	\$ 2,101,173
108-110	Less: Accumulated Depreciation and Amortization	F-8	888,497	935,196
Net Plant			\$ 1,073,169	\$ 1,165,977
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,073,169	\$ 1,165,977
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 267,791	\$ 186,691
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	71,166	56,932
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		8,861	8,861
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 347,818	\$ 252,485

* Not Applicable for Class B Utilities

UTILITY NAME: Harbor Waterworks, Inc.

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	0	0
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 0	\$ 0
TOTAL ASSETS AND OTHER DEBITS			\$ <u>1,420,987</u>	\$ <u>1,418,462</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

**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	\$ 100	\$ 100
204	Preferred Stock Issued	F-15	0	0
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		357,383	357,383
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	328,550	318,567
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 686,033	\$ 676,050
LONG TERM DEBT				
221	Bonds	F-15	0	0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	0	0
224	Other Long Term Debt	F-17	161,419	149,113
Total Long Term Debt			\$ 161,419	\$ 149,113
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		5,255	4,104
232	Notes Payable	F-18	68,250	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		5,686	5,216
236	Accrued Taxes	W/S-3	0	0
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	112,762	211,233
Total Current & Accrued Liabilities			\$ 191,954	\$ 220,553

* Not Applicable for Class B Utilities

UTILITY NAME: Harbor Waterworks, Inc.

**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	\$ 0	\$ 0
252	Advances For Construction	F-20		0
253	Other Deferred Credits	F-21		0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ 0	\$ 0
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves			\$ 0	\$ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 829,861	\$ 841,061
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	448,281	(468,314)
Total Net CIAC			\$ 381,580	\$ 372,747
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accumulated Deferred Income Tax			\$ 0	\$ 0
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 1,420,986	\$ 1,418,463

UTILITY NAME: Harbor Waterworks, Inc.

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)	\$ 490,781	\$ 501,890
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	7,292	6,731
	Net Operating Revenues		\$ 483,489	\$ 495,159
401	Operating Expenses	F-3(b)	\$ 251,235	\$ 339,107
403	Depreciation Expense:	F-3(b)	\$ 48,893	\$ 48,850
	Less: Amortization of CIAC	F-22	19,537	19,972
	Net Depreciation Expense		\$ 29,356	\$ 28,878
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	212	212
408	Taxes Other Than Income	W/S-3	37,062	35,691
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
	Utility Operating Expenses		\$ 317,865	\$ 403,888
	Net Utility Operating Income		\$ 165,624	\$ 91,271
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	7,292	6,731
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	0
420	Allowance for Funds Used During Construction		0	0
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ 172,916	\$ 98,002

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

UTILITY NAME: Harbor Waterworks, Inc.**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>440,664</u> <u>6,731</u>	\$ <u>61,226</u> <u>0</u>	\$ _____
\$ <u>433,933</u>	\$ <u>61,226</u>	\$ <u>0</u>
\$ <u>299,893</u>	\$ <u>39,214</u>	\$ _____
<u>45,667</u> <u>19,972</u>	<u>3,183</u> <u>0</u>	_____
\$ <u>25,695</u>	\$ <u>3,183</u>	\$ <u>0</u>
<u>0</u> <u>206</u> <u>32,835</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>6</u> <u>2,856</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>358,629</u>	\$ <u>45,259</u>	\$ <u>0</u>
\$ <u>75,304</u>	\$ <u>15,967</u>	\$ <u>0</u>
<u>6,731</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
\$ <u>82,035</u>	\$ <u>15,967</u>	\$ <u>0</u>

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

UTILITY NAME: Harbor Waterworks, Inc.

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)]			\$ 172,916	\$ 98,002
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			\$ 0	\$ 0
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			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 7,733	\$ 7,971
428	Amortization of Debt Discount & Expense	F-13	0	0
429	Amortization of Premium on Debt	F-13	0	0
Total Interest Expense			\$ 7,733	\$ 7,971
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.3	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 165,183	\$ 90,031

Explain Extraordinary Income:

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

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	\$ 2,037,347	\$ 63,826
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	921,810	12,416
110	Accumulated Amortization	F-8	949	21
271	Contributions in Aid of Construction	F-22	841,061	0
252	Advances for Construction	F-20		
Subtotal			\$ 273,527	\$ 51,389
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	468,314	0
Subtotal			\$ 741,842	\$ 51,389
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		37,487	4,902
	Other (Specify):			
RATE BASE			\$ 779,328	\$ 56,291
NET UTILITY OPERATING INCOME			\$ 75,304	\$ 15,967
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			9.66%	28.37%

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: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

**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	\$ 674,928	81.39%	9.11%	7.41%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	149,113	17.98%	4.25%	0.76%
Customer Deposits	5,216	0.63%	2.00%	0.01%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$ 829,258	100.00%		8.19%

(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: _____

Commission order approving Return on Equity: _____

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: _____

Commission order approving AFUDC rate: _____

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.

Harbor Waterworks, Inc.

December 31, 2017

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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)	CAPITAL STRUCTURE (g)
Common Equity	\$ 674,928	\$	\$	\$	\$	\$ 674,928
Preferred Stock						0
Long Term Debt	149,113					149,113
Customer Deposits	5,216					5,216
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
						0
Total	\$ 829,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 829,258

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

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,037,347	\$ 63,826	\$	\$ 2,101,173
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress				0
106	Completed Construction Not Classified				0
	Total Utility Plant	\$ 2,037,347	\$ 63,826	\$ 0	\$ 2,101,173

**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. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	Total Plant Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
					0
	Total Accumulated Amortization	\$ 0	\$ 0	\$ 0	\$ 0
	Net Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

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	\$ 878,506	\$ 9,233	\$	\$ 887,739
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 45,667	\$ 3,183	\$	\$ 48,850
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
Account 301 Organization				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 45,667	\$ 3,183	\$ 0	\$ 48,850
Debits during year:				
Book cost of plant retired	2,363	0		2,363
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 2,363	\$ 0	\$ 0	\$ 2,363
Balance end of year	\$ 921,810	\$ 12,416	\$ 0	\$ 934,226
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$ 743	\$ 16	\$	\$ 758
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ 206	\$ 6	\$	\$ 212
Other Accounts (specify):				0
				0
Total credits	\$ 206	\$ 6	\$ 0	\$ 212
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 949	\$ 21	\$ 0	\$ 970

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

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ _____	\$ _____	\$ _____	\$ _____ 0
	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

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

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

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

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	\$ 44,723	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 44,723
OTHER ACCOUNTS RECEIVABLE (Account 142):		
	\$ 12,849	
Total Other Accounts Receivable		\$ 12,849
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 57,572
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ 0	
Add: Provision for uncollectibles for current year	\$ 639	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 639	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 639
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 56,932

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT December 31, 2017
--

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>0</u>

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

UTILITY NAME: Harbor Waterworks, Inc.

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

**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)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>0</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>0</u>	\$ <u>0</u>

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$ 1
Shares authorized		100
Shares issued and outstanding		100
Total par value of stock issued	%	\$ 100
Dividends declared per share for year	%	\$ 0
PREFERRED STOCK		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT December 31, 2017
--

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	\$ 428,611
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ 0
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 90,031
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____
438	Common Stock Dividends Declared _____ Disbursement to Shareholders _____	_____ _____ 200,075
	Total Dividends Declared	\$ 200,075
215	Year end Balance	\$ 318,567
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 318,567
Notes to Statement of Retained Earnings:		

YEAR OF REPORT
December 31, 2017

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ <u>0</u>

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)	
TD BANK - UTILITY PURCHASE	4.25 %	Variable	\$ 149,113
	%	(Prime + 1%)	
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>149,113</u>

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

**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):			\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ 0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ 0

* 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)
	\$
Total	\$ 0

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT December 31, 2017
--

**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 TD.BANK	\$ _____		\$ 7,971	\$ 7,971	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ 0		\$ 7,971	\$ 7,971	\$ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ 0	\$ 0	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ 0		\$ 0	\$ 0	\$ 0
Total Account 237 (1)	\$ 0		\$ 7,971	\$ 7,971	\$ 0
INTEREST EXPENSED:				(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	
Total accrual Account 237		237	\$ 7,971		
Less Capitalized Interest Portion of AFUDC:			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ 7,971		

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT December 31, 2017
--

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
241.2 · Accounting Fees	\$ _____
241.5 · Regulatory Assessment Fees	12,028
241.6 · Accrued Salaries	195,205
241.7 · Accrued Sludge Removal Expense	4,000
Total Miscellaneous Current and Accrued Liabilities	\$ <u>211,233</u>

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

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

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT December 31, 2017
--

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT December 31, 2017
--

**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	\$ 829,861	\$ 0	\$	\$ 829,861
Add credits during year:	\$ 11,200	\$ 0	\$	\$ 11,200
Less debit charged during the year	\$ 0	\$ 0	\$	\$ 0
Total Contribution In Aid of Construction	\$ 841,061	\$ 0	\$ 0	\$ 841,061

**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	\$ 448,342	\$ 0	\$	\$ 448,342
Debits during the year:	\$ 19,972	\$ 0	\$	\$ 19,972
Credits during the year	\$ 0	\$ 0	\$	\$ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 468,314	\$ 0	\$ 0	\$ 468,314

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

**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)	\$ 90,031
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ 90,031

Computation of tax :

**WATER
OPERATION
SECTION**

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

WATER LISTING OF SYSTEM GROUPS

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

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME:

Harbor Waterworks, Inc.**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,037,347
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	921,810
110	Accumulated Amortization	F-8	949
271	Contributions in Aid of Construction	W-7	841,061
252	Advances for Construction	F-20	
Subtotal			\$ 273,527
272	Add:		
	Accumulated Amortization of		
	Contributions in Aid of Construction	W-8(a)	\$ 468,314
Subtotal			\$ 741,842
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		37,487
	Other (Specify):		
WATER RATE BASE			\$ 779,328
WATER OPERATING INCOME		W-3	\$ 75,304
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			9.66%

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:

Harbor Waterworks, Inc.**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY :

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 440,664
469	Less: Guaranteed Revenue and AFPI	W-9	6,731
	Net Operating Revenues		\$ 433,933
401	Operating Expenses	W-10(a)	\$ 299,893
403	Depreciation Expense	W-6(a)	45,667
	Less: Amortization of CIAC	W-8(a)	19,972
	Net Depreciation Expense		\$ 25,695
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	206
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		19,779
408.11	Property Taxes		13,056
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 32,835
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 358,629
	Utility Operating Income		\$ 75,304
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 6,731
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 82,035

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 8,244	\$		\$ 8,244
302	Franchises	0			0
303	Land and Land Rights	12,500			12,500
304	Structures and Improvements	9,999			9,999
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	170,350			170,350
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	4,565			4,565
310	Power Generation Equipment	4,805			4,805
311	Pumping Equipment	202,174			202,174
320	Water Treatment Equipment	45,947			45,947
330	Distribution Reservoirs and Standpipes	188,799			188,799
331	Transmission and Distribution Mains	834,050	136,742		970,792
333	Services	189,885			189,885
334	Meters and Meter Installations	47,721	3,150	2,363	48,509
335	Hydrants	140,229			140,229
336	Backflow Prevention Devices	26,703			26,703
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	13,847			13,847
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER PLANT		\$ 1,899,818	\$ 139,892	\$ 2,363	\$ 2,037,347

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

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 8,244	\$ 8,244	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	12,500		12,500			
304	Structures and Improvements	9,999		9,999			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	170,350		170,350			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	4,565		4,565			
310	Power Generation Equipment	4,805		4,805			
311	Pumping Equipment	202,174		202,174			
320	Water Treatment Equipment	45,947			45,947		
330	Distribution Reservoirs and Standpipes	188,799				188,799	
331	Transmission and Distribution Mains	970,792				970,792	
333	Services	189,885				189,885	
334	Meters and Meter Installations	48,509				48,509	
335	Hydrants	140,229				140,229	
336	Backflow Prevention Devices	26,703				26,703	
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	13,847					13,847
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 2,037,347	\$ 8,244	\$ 404,393	\$ 45,947	\$ 1,564,916	\$ 13,847

W-4(b)
GROUP _____

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

BASIS FOR WATER 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)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 2,482	\$ 312	\$	\$ 312
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	119,561	5,678		5,678
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	3,413	130		130
310	Power Generation Equipment	444	240		240
311	Pumping Equipment	202,174	0		0
320	Water Treatment Equipment	22,128	2,088		2,088
330	Distribution Reservoirs and Standpipes	(5,145)	5,103		5,103
331	Transmission and Distribution Mains	389,200	20,059		20,059
333	Services	63,771	4,747		4,747
334	Meters and Meter Installations	(807)	2,412		2,412
335	Hydrants	54,823	3,116		3,116
336	Backflow Prevention Devices	12,615	1,780		1,780
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	13,847			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 878,506	45,667	0	45,667

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

W-6(a)
GROUP _____

UTILITY NAME:

Harbor Waterworks, Inc.**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

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)
304	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____ 0	\$ _____ 2,795
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____ 0	_____ 0
306	Lake, River and Other Intakes	_____	_____	_____	_____ 0	_____ 0
307	Wells and Springs	_____	_____	_____	_____ 0	_____ 125,239
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____ 0	_____ 0
309	Supply Mains	_____	_____	_____	_____ 0	_____ 3,544
310	Power Generation Equipment	_____	_____	_____	_____ 0	_____ 684
311	Pumping Equipment	_____	_____	_____	_____ 0	_____ 202,175
320	Water Treatment Equipment	_____	_____	_____	_____ 0	_____ 24,217
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____ 0	_____ (43)
331	Transmission and Distribution Mains	_____	_____	_____	_____ 0	_____ 409,259
333	Services	_____	_____	_____	_____ 0	_____ 68,518
334	Meters and Meter Installations	_____ 2,363	_____	_____	_____ 2,363	_____ (758)
335	Hydrants	_____	_____	_____	_____ 0	_____ 57,939
336	Backflow Prevention Devices	_____	_____	_____	_____ 0	_____ 14,395
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0	_____ 0
340	Office Furniture and Equipment	_____	_____	_____	_____ 0	_____ 0
341	Transportation Equipment	_____	_____	_____	_____ 0	_____ 13,847
342	Stores Equipment	_____	_____	_____	_____ 0	_____ 0
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____ 0	_____ 0
344	Laboratory Equipment	_____	_____	_____	_____ 0	_____ 0
345	Power Operated Equipment	_____	_____	_____	_____ 0	_____ 0
346	Communication Equipment	_____	_____	_____	_____ 0	_____ 0
347	Miscellaneous Equipment	_____	_____	_____	_____ 0	_____ 0
348	Other Tangible Plant	_____	_____	_____	_____ 0	_____ 0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ _____ 2,363	\$ _____ 0	\$ _____ 0	\$ _____ 2,363	\$ _____ 921,810

W-6(b)
GROUP _____

Harbor Waterworks, Inc.

December 31, 2017

ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 829,861
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 11,200
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 11,200
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 841,061

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

[illegible]

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

WATER 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)
Meter Installation	16	\$ 85	\$ 1,360
Plant Capacity charge	12	263	3,156
Service Installation	12	100	1,200
Main Extension	12	457	5,484
			0
			0
			0
			0
Total Credits			\$ 11,200

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 448,342
Debits during the year:	
Accruals charged to Account 272	\$ 19,972
Other debits (specify) :	
Total debits	\$ 19,972
Credits during the year (specify) :	
Total credits	\$ 0
Balance end of year	\$ 468,314

Harbor Waterworks, Inc.

December 31, 2017

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

[illegible]

UTILITY NAME:

Harbor Waterworks, Inc.**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	682	705	352,256
461.2	Sales to Commercial Customers	10	40	8,912
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities	1		150
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		693	745	\$ 361,318
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	82	102	68,619
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		775	847	\$ 429,937
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 6,731
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			3,996
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 10,727
Total Water Operating Revenues				\$ 440,664

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

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	29,000		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	45,565	45,565	
616	Fuel for Power Production	0		
618	Chemicals	4,534	4,534	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	48,475		
632	Contractual Services - Accounting	175		
633	Contractual Services - Legal	265		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	167,142	3,569	3,569
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	1,179		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	(1,591)		
675	Miscellaneous Expenses	5,149		
Total Water Utility Expenses		\$ 299,893	\$ 53,669	\$ 3,569

UTILITY NAME:

Harbor Waterworks, Inc.**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY : _____

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0	21,623	1,083	20,540	22,774
February	0	19,898	996	18,902	22,831
March	0	26,768	1,340	25,428	24,787
April	0	28,682	1,436	27,247	28,463
May	0	31,243	1,564	29,680	27,185
June	0	20,902	1,047	19,856	26,098
July	0	24,449	715	23,735	24,810
August	0	21,239	426	20,813	17,966
September	0	20,600	415	20,185	19,077
October	0	25,683	514	25,169	21,727
November	0	24,669	494	24,175	24,475
December	0	22,428	449	21,979	19,327
Total for Year	0	288,185	10,478	277,707	279,520

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	1,250 GPM	1,200,000 GPD	DEEP WELL
WELL #2	1,250 GPM	1,200,000 GPD	DEEP WELL

W-11

GROUP _____

SYSTEM _____

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 2,100,000

Location of measurement of capacity
(i.e. Wellhead, Storage Tank): WELL HEAD

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.): CHLORINATION

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon): _____ Manufacturer: _____

FILTRATION

Type and size of area:

Pressure (in square feet): _____ Manufacturer: _____

Gravity (in GPM/square feet): _____ Manufacturer: _____

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	723	723
3/4"	Displacement	1.5	7	11
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0	2	30
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 Water System Meter Equivalents				839

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 747
2. Maximum number of ERCs * which can be served. 799
3. Present system connection capacity (in ERCs *) using existing lines. 747
4. Future connection capacity (in ERCs *) upon service area buildout. 799
5. Estimated annual increase in ERCs *. 20
6. Is the utility required to have fire flow capacity? YES
If so, how much capacity is required? 500GPM, RES
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
Additional back up third well for existing customers, including land addition.
9. When did the company last file a capacity analysis report with the DEP? _____
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 3354781
12. Water Management District Consumptive Use Permit # 279-9
 - a. Is the system in compliance with the requirements of the CUP? NO
 - b. If not, what are the utility's plans to gain compliance? Working with WMD on conservation plan
Entered into a separate contract with USWSC to provide conservation planning, irrigation water audits.
Meeting with individual homeowners and HOA on water conservation.

* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14

GROUP _____

SYSTEM _____

**WASTEWATER
OPERATION
SECTION**

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

WASTEWATER LISTING OF SYSTEM GROUPS

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

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME:

Harbor Waterworks, Inc.**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 63,826
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	12,416
110	Accumulated Amortization	F-8	21
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 51,389
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 51,389
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,902
	Other (Specify):		
WASTEWATER RATE BASE			\$ 56,291
WASTEWATER OPERATING INCOME		S-3	\$ 15,967
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			28.37%

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: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 61,226
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 61,226
401	Operating Expenses	S-10(a)	\$ 39,214
403	Depreciation Expense	S-6(a)	3,183
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 3,183
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	6
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,755
408.11	Property Taxes		101
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,856
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 45,259
Utility Operating Income			\$ 15,967
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 15,967

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 234	\$	\$	\$ 234
352	Franchises	0			0
353	Land and Land Rights	0			0
354	Structures and Improvements	2,475			2,475
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	30,614	500		31,114
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	13,130			13,130
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	15,394			15,394
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0	1,480		1,480
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 61,847	\$ 1,980	\$ 0	\$ 63,826

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

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 234						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements				2,475			
355	Power Generation Equipment							
360	Collection Sewers - Force		31,114					
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			13,130				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				15,394			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				1,480			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$ 234	\$ 31,114	\$ 13,130	\$ 19,349	\$ 0	\$ 0	\$

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

UTILITY NAME:

Harbor Waterworks, Inc.**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY : _____

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	27		3.70%
355	Power Generation Equipment			
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
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: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 76	\$ 92	\$	\$ 92
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	4,981	1,149		1,149
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	584	875		875
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	3,592	1,026		1,026
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0	41		41
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 9,233	\$ 3,183	\$ 0	\$ 3,183

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

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / 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)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____ 0	\$ _____ 168
355	Power Generation Equipment	_____	_____	_____	_____ 0	_____ 0
360	Collection Sewers - Force	_____	_____	_____	_____ 0	_____ 6,130
361	Collection Sewers - Gravity	_____	_____	_____	_____ 0	_____ 0
362	Special Collecting Structures	_____	_____	_____	_____ 0	_____ 0
363	Services to Customers	_____	_____	_____	_____ 0	_____ 0
364	Flow Measuring Devices	_____	_____	_____	_____ 0	_____ 0
365	Flow Measuring Installations	_____	_____	_____	_____ 0	_____ 0
366	Reuse Services	_____	_____	_____	_____ 0	_____ 0
367	Reuse Meters and Meter Installations	_____	_____	_____	_____ 0	_____ 0
370	Receiving Wells	_____	_____	_____	_____ 0	_____ 0
371	Pumping Equipment	_____	_____	_____	_____ 0	_____ 1,459
374	Reuse Distribution Reservoirs	_____	_____	_____	_____ 0	_____ 0
375	Reuse Transmission/Distribution Sys.	_____	_____	_____	_____ 0	_____ 0
380	Treatment and Disposal Equipment	_____	_____	_____	_____ 0	_____ 4,618
381	Plant Sewers	_____	_____	_____	_____ 0	_____ 0
382	Outfall Sewer Lines	_____	_____	_____	_____ 0	_____ 0
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0	_____ 41
390	Office Furniture and Equipment	_____	_____	_____	_____ 0	_____ 0
391	Transportation Equipment	_____	_____	_____	_____ 0	_____ 0
392	Stores Equipment	_____	_____	_____	_____ 0	_____ 0
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____ 0	_____ 0
394	Laboratory Equipment	_____	_____	_____	_____ 0	_____ 0
395	Power Operated Equipment	_____	_____	_____	_____ 0	_____ 0
396	Communication Equipment	_____	_____	_____	_____ 0	_____ 0
397	Miscellaneous Equipment	_____	_____	_____	_____ 0	_____ 0
398	Other Tangible Plant	_____	_____	_____	_____ 0	_____ 0
Total Depreciable Wastewater Plant in Service		\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 12,416

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

Harbor Waterworks, Inc.

SYSTEM NAME / COUNTY :

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

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 0
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 0

S-8(a)

GROUP _____

Harbor Waterworks, Inc.

December 31, 2017

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____

Total Credits		\$ _____ 0

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / 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	_____	_____	\$ _____
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	_____ 0	_____ 0	\$ _____ 0
	Measured Revenues:			
522.1	Residential Revenues	_____ 52	_____ 63	_____ 36,941
522.2	Commercial Revenues	_____ 2	_____ 3	_____ 24,285
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____ 1	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	_____ 55	_____ 66	\$ _____ 61,226
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		_____ 55	_____ 66	\$ _____ 61,226
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)	\$ _____		
531	Sale of Sludge	_____		
532	Forfeited Discounts	_____		
534	Rents From Wastewater Property	_____		
535	Interdepartmental Rents	_____		
536	Other Wastewater Revenues	_____		
Total Other Wastewater Revenues				\$ _____ 0

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

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ 61,226

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

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	2,500						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0					0	
715	Purchased Power	6,025					6,025	
716	Fuel for Power Production	0						
718	Chemicals	0						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	175						
733	Contractual Services - Legal	265						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	26,844		3,885	914		10,146	6,048
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	192						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	3,213						
775	Miscellaneous Expenses	0						
Total Wastewater Utility Expenses		\$ 39,214	\$ 0	\$ 3,885	\$ 914	\$ 0	\$ 16,171	\$ 6,048

S-10(a)

GROUP _____

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / 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	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		2,500				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		175				
733	Contractual Services - Legal		265				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	1,365	4,487				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		192				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	3,213					
775	Miscellaneous Expenses		0				
Total Wastewater Utility Expenses		\$ 4,578	\$ 7,620	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)

GROUP _____

UTILITY NAME:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

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		0
5/8"	Displacement	1.0	63	63
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5	1	18
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				91

**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:

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

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:

S-11

GROUP _____

SYSTEM _____

UTILITY NAME: Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	40,000 gpd		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Unknown		
Type (2)	Ext. Aeration		
Hydraulic Capacity	40,000 GPD		
Average Daily Flow	14,604		
Total Gallons of Wastewater Treated	5,330,300		
Method of Effluent Disposal	Rapid Infiltration (2)		

(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:

Harbor Waterworks, Inc.

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 91
2. Maximum number of ERCs* which can be served 143
3. Present system connection capacity (in ERCs*) using existing lines 91
4. Future connection capacity (in ERCs*) upon service area buildout 99
5. Estimated annual increase in ERCs* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
N/A - none
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. _____
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A no reuse

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? _____
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # FLA010608

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

S-13

GROUP _____

SYSTEM _____

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: HARBOR WATERWORKS, INC.
For the Year Ended December 31, 2017

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	429,937	429,937	0
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	10,727	10,727	0
Total Water Operating Revenue	440,664	440,664	0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$440,664	\$440,664	\$0

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 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 A & B**

Company: HARBOR WATERWORKS, INC.
For the Year Ended December 31, 2017

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	_____
Total Measured Revenues (522.1 - 522.5)	61,226	61,226	0
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
Total Wastewater Operating Revenue	61,226	61,226	0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$61,226	\$61,226	\$0

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).