WATER AND/OR WASTEWATER UTILITIES

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

REVISED ANNUAL REPORT

OF	E0	60	
WU727-08-AR		SEP	
Harbor Hills Utilities, LP	<u> </u>	\sim	
Exact Legal Name of Respondent	REGUL		一点において
<u>522-W</u> Certificate Number(s)	ATION	9: 27	

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2008

GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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•			

EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. 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. 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 (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, 2008

Harbor Hills Utili	ties	County:	Lake
	(Exact Name of Utility)		
List below the exa	act mailing address of the utility for whic	ch normal correspondence should be sent:	
6538	Lake Griffin Road		
Lady	Lake, FL 32159		
Telephone:	352-753-7000		
E Mail Address:	ksmead@harborhills.com		
WEB Site:	harborhills.com		
Sunshine State Or	ne-Call of Florida, Inc. Member Number	HHU542	
Karen	Smead	cerning this report should be addressed:	
	Lake Griffin Road		
Lady	Lake, FL 32159		
Telephone:	352-753-7000		
List below the add	dress of where the utility's books and rec	ords are located:	
6538	Lake Griffin Road		
Lady	Lake, FL 32159		
T-11	252 753 7000		
Telephone:	352-753-7000		
List below any gr	oups auditing or reviewing the records a	nd operations:	
Wiley & Y	Viley Associates PA		
whey &	whey Associates FA		
Date of original o	rganization of the utility: 12/	/28/1987	
Check the approp	riate business entity of the utility as filed	with the Internal Revenue Service	
Inđivi	dual Partnership Sub S Corp	poration 1120 Corporation	
1110141	dual Partnership Sub S Corp	poration 1120 Corporation	
List below every of the utility:	corporation or person owning or holding	directly or indirectly 5% or more of the voting s	ecurities
or one anning.			Percent
		ame	Ownership
1.	H.H.C.C. Inc.		100%
2. 3.			
4.			<u> </u>
5.		<u> </u>	
6.			
7.			
8.			
9. 10.	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE FLORIDA PUBLIC SERVICE COMMISSION			
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Adam Rich	Manager	Harbor Hills Utilities, LP	General Business
Lu Ann Miller	Controller	Harbor Hills Utilities, LP	General Business
Karen Smead	Asst. Controller	Harbor Hills Utilities, LP	General Business Annual Report
			<u>'</u>

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

COMPANY PROFILE

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

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

The utility began operations in 1989 as Lake Griffin Utilities, Inc. under certificate 522-W granted by Order No. 21835. Initial rates and charges were set by the Commission in Order No. 23039, issued June 6, 1990. Those rates and charges are still in effect with the exception of a price index increase in 2008. The Commission approved the transfer to the current owners in Order No. PSC-94-1543-FOF-WU, issued December 13, 1994, after the utility and other assets of the previous owner were confiscated by the U.S. Government.

Harbor Hills Utilities, L.P. provides water service to a golf course and country club community. Its goal is to provide safe, dependable drinking water to its customers and be a responsible custodian of the water allotted to it in its consumtive use permit.

The service area of the utility has enjoyed an annual average growth of over 30 homes per year over the last five years and now has over 500 residences with many more under construction.

The utility may apply for a certificate and establish rates for the wastewater system at Harbor Hills. Wastewater service is currently being provided at no charge.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2008

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility. The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

	H.H.C.C., Inc	
Harbor Hills Development, L.P.	Harbor Hills Country Club, L.P.	Harbor Hills Utilities, L.P.

COMPENSATION OF OFFICERS

S	
 	

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
ot Applicable			\$
		·	

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
Not Applicable		\$	MARION
			-W-
		ARIT	

^{*} Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Not Applicable			
, <u>, , , , , , , , , , , , , , , , , , </u>			
- Marie - Mari			
		<u> </u>	
and severe			

YEAR OF REPORT

December 31, 2008

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

Harbor Hills Utilities

UTILITY NAME:

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

ACCOUNT REVENUES ACCOUNT EXPENSES NUMBER GENERATED NUMBER INCURRED (c) (d) (e) (f) S CHARATED NUMBER INCURRED (d) (e) (f) CHARATED (f)		ASSETS		REVENUES	8	EXPENSES	9
	BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)		ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
						4	
					- 116.		

UTILITY NAME:

Harbor Hills Utilities

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
 - -management, legal and accounting services
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment
- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR		AL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
Not Applicable			\$ _	
	,			
	*			
				, , ,
				·

YEAR OF REPORT December 31, 2008

UTILITY NAME: Harbor Hills Utilities

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

	". plemental	FAIR MARKET VALUE (f)	
	ld or transferred. se with "P" and sale with "S I. (column (c) - column (d)) I. In space below or in a sup market value.	GAIN OR LOSS (e)	3
ıs 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. 	NET BOOK VALUE (d)	
3. The columnar instructions follow:	 (a) Enter name of related party or company. (b) Describe briefly the type of assets purch (c) Enter the total received or paid. Indicat (d) Enter the net book value for each item re (e) Enter the net profit or loss for each item (f) Enter the fair market value for each item (f) Enter the fair market oalue for each item 	SALE OR PURCHASE PRICE (¢)	
40	nsactions to include: ment nd structures ties k dividends	DESCRIPTION OF ITEMS (b)	
Part II. Specific Instructions: Sale, Purchase and Transfer of Asset: 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 transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY (a)	Not Applicable

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	Addition of the	REF.	1	PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
····· (#/	UTILITY PLANT	\ <u>`</u>	 			, <u>Y</u> - '
101-106	Utility Plant	F-7	\$	1,438,228.34	\$	1,730,501.96
108-110	Less: Accumulated Depreciation and Amortization	F-8	ſ –	615,252.57	[-	654,711.06
100 110	Deplement of the second				1	
ļ	Net Plant		\$	822,975.77	\$	1,075,790.90
					j –	
114-115	Utility Plant Acquisition adjustment (Net)	F-7		590,258.80	Ι	554,026.72
116 *	Other Utility Plant Adjustments				1	
	Total Net Utility Plant		s	1,413,234.57	\$	1,629,817.62
	OTHER PROPERTY AND INVESTMENTS					
121	Nonutility Property	F-9	\$_		\$_	
122	Less: Accumulated Depreciation and Amortization					
					I	-
	Net Nonutility Property		\$		\$	
123	Investment in Associated Companies	F-10	l _		l _	
124	Utility Investments	F-10	l _		l _	
125	Other Investments	F-10	l _		i	
126-127	Special Funds	F-10	<u> </u>		╄	
	Total Other Property & Investments		§		§_	
	CURRENT AND ACCRUED ASSETS				Ţ	
131	Cash	1	\$	6,473.26	\$	9,773.94
132	Special Deposits	F-9				
133	Other Special Deposits	F-9			l _	
134	Working Funds]			
135	Temporary Cash Investments		J			
141-144	Accounts and Notes Receivable, Less Accumulated				1	
	Provision for Uncollectible Accounts	F-11	J	47,816.24	l _	48,617.33
145	Accounts Receivable from Associated Companies	F-12	l _	359,991.42	I _	87,011.47
146	Notes Receivable from Associated Companies	F-12	l _		I _	
151-153	Material and Supplies		I _			
161	Stores Expense	1	! _		I _	
162	Prepayments		-		1_	BOOK BUILDING
171	Accrued Interest and Dividends Receivable	1	! _		I –	
172 *	Rents Receivable	ļ	-			
173 *	Accrued Utility Revenues	D.15	- ∤		-	1 000 00
174	Miscellaneous Current and Accrued Assets	F-12	₩	4,775.00	╂	4,775.00
	Total Current and Accrued Assets		\$ _	419,055.92	\$_	150,177.74

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		§
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		<u> </u>	\$
	TOTAL ASSETS AND OTHER DEBITS		1,832,290.49	\$1,779,995.36

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET The space below is provided for important notes regarding the balance sheet.					
	į				

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CAITIAL A.	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL	- 1371-		(*)
201	Common Stock Issued	F-15 \$		\$
204	Preferred Stock Issued	F-15		·
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired			
	Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock		W. 1889 121	
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(865,896.46)	(48,111.36)
216	Reacquired Capital Stock			
218	Proprietary Capital		· · ·	
	(Proprietorship and Partnership Only)		2,152,533.86	1,238,739.10
	Total Equity Capital LONG TERM DEBT		1,286,637.40	\$ 1,190,627.74
221	Bonds	F-15		
222 *	Reacquired Bonds	- 1 1 1 1	1	
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
	Total Long Term Debt	\$		S
	CURRENT AND ACCRUED LIABILITIES	1 1		
231	Accounts Payable		0.00	5,090.14
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18	18,386.49	22,136.55
235	Customer Deposits			1,862.98
236	Accrued Taxes	W/S-3	16,503.30	18,699.16
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			THE PERSON NAMED OF THE PE
240	Matured Interest	 		
241	Miscellaneous Current & Accrued Liabilities	F-20	9,722.98	59,831.98
	Total Current & Accrued Liabilities	\$	44,612,77	\$107,620.81

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND	REF.		PREVIOUS	CURRENT YEAR
NO.	ACCOUNT NAME	PAGE		YEAR	
(a)	(b)	(c)	₩	(d)	(e)
	DEFERRED CREDITS	l	L		
251	Unamortized Premium On Debt	F-13	-\$-		P
252	Advances For Construction	F-20	↓ —		
253	Other Deferred Credits	F-21	┨		
255	Accumulated Deferred Investment Tax Credits	<u>.l</u>	 		<u> </u>
	Total Deferred Credits		\$_		\$
	OPERATING RESERVES	T			
261	Property Insurance Reserve		\$		\$
262	Injuries & Damages Reserve				
263	Pensions and Benefits Reserve				<u></u>
265	Miscellaneous Operating Reserves				
	Total Operating Reserves		\$		S
	CONTRIBUTIONS IN AID OF CONSTRUCTION	1	1		
271	Contributions in Aid of Construction	F-22	_\$	771,953.00	\$ 771,953.00
272	Accumulated Amortization of Contributions				(200 204 10)
Ĺ	in Aid of Construction	F-22	↓—	(270,912.68)	(290,206.19)
	Total Net C.I.A.C.		s _	501,040.32	\$481,746.81
	ACCUMULATED DEFERRED INCOME TAXES	T"	Т		
281	Accumulated Deferred Income Taxes -		Į.		1
1 -01	Accelerated Depreciation	l l	\$		\$
282	Accumulated Deferred Income Taxes -		1 –		
1 202	Liberalized Depreciation	1			
283	Accumulated Deferred Income Taxes - Other				
	Total Accumulated Deferred Income Tax		s _		\$
	TOTAL EQUITY CAPITAL AND LIABILITIES	<u> </u>	\$	1,832,290.49	\$1,779,995.36

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$ 397,959.57 (12,340.24)	\$ 360,194.50
	Net Operating Revenues		\$ 385,619.33	\$ 360,194.50
401	Operating Expenses	F-3(b)	\$ 301,927.84	\$ 340,650.90
403	Depreciation Expense: Less: Amortization of CIAC Net Depreciation Expense	F-3(b) F-22	\$ 42,998.37 22,859.97 \$ 20,138.40	\$ 39,458.49 19,225.43 \$ 20,233.06
406 407 408 409 410.10 410.11 411.10 412.10	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC) Taxes Other Than Income Current Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income	F-3(b) F-3(b) W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3	41,412.54	44,200.12
77.2.11	Utility Operating Expenses		\$ 363,478.78	\$405,084.08
	Net Utility Operating Income		\$ 22,140.55	\$ (44,889.58)
469, 530 413 414 420 Total Utili	Add Back: Guaranteed Revenue and AFPI Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction ty Operating Income [Enter here and on Page F-3(c)]	F-3(b)	\$ 34,480,79	\$ (44,889.58)

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

YEAR OF REPORT December 31, 2008

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
360,194.50	\$	\$
\$ 360,194.50	\$	\$
\$ 340,650.90	\$	\$
39,458.49 19,225.43		
\$ 20,233.06 20,233.06	\$	S
44,200.12		
\$ 405,084.08	\$	\$
\$ (44,889.58)	\$	\$
\$(44,889.58)	\$	\$

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO.	ACCOUNT NAME	REF. PAGE		PREVIOUS YEAR	CURRENT YEAR
(a)	(b)	(c)		(d)	(e)
	Total Utility Operating Income [from page F-3(a)]		\$	34,480.79	\$ (44,889.58)
415	OTHER INCOME AND DEDUCTIONS 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			(16,540.73)	(16,454.04)
	Total Other Income and Deductions		\$ 	(16,540.73)	\$(16,454.04)
	TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$		\$
409.20	Income Taxes				
410.20	Provision for Deferred Income Taxes	····			
411.20	Provision for Deferred Income Taxes - Credit				
412.20	Investment Tax Credits - Net				
412.30	Investment Tax Credits Restored to Operating Income				
	Total Taxes Applicable To Other Income		\$ _		\$
	INTEREST EXPENSE				
427	Interest Expense	F-19	\$	(154.20)	\$ (185.04)
428	Amortization of Debt Discount & Expense	F-13	J		
429	Amortization of Premium on Debt	F-13		·····	
	Total Interest Expense		s _	(154.20)	\$ (185.04)
	EXTRAORDINARY ITEMS				
433	Extraordinary Income		s		\$
434	Extraordinary Deductions]		
409.30	Income Taxes, Extraordinary Items				
	Total Extraordinary Items		\$_		\$
	NET INCOME		\$	17,785,86	\$(61,528.66)

Explain Extraordinary Income:	

SCHEDULE OF YEAR END RATE BASE

ACCT.		REF.	WATER	WASTEWATER UTILITY
NO.	ACCOUNT NAME	PAGE	UTILITY	1 1
(a)	(b)	(c)	(d)	(e)
101	Utility Plant In Service	F-7	\$ 1,730,501.96	\$
	Less:			1
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	654,711.06	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	771,953.00	
252	Advances for Construction	F-20		
	Subtotal		\$303,837.90	\$
	Add:			
272	Accumulated Amortization of	l		
	Contributions in Aid of Construction	F-22	290,206.19	
	Subtotal		\$ 594,044.09	\$
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of	- 1		
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		42,581.36	
<u></u>	Other (Specify):			
	<u></u>			
1				
	RATE BASE	•	\$636,625.45_	\$
	NET UTILITY OPERATING INCOME		\$ (44,889.58)	\$
A	CHIEVED RATE OF RETURN (Operating Income / Rat	te Base)	-7.05%	

NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	\$ 1,238,739.10	100.00%	13.95%	13.95%
Total	\$ <u>1,238,739.10</u>	100.00%		13.95%

If the utility's capital structure is not used, explain which capital structure is used.
Should equal amounts on Schedule F-6, Column (g).
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

<u> </u>				
Current Commission Return or	1 Equity:	13.95%		
Commission order approving Return or	ı Equity:	Order No. 23039	<u>. </u>	

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

	<u> </u>
Current Commission Approved AFUDC rate:	13.95%
Commission order approving AFUDC rate:	Order No. 23039

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.

YEAR OF REPORT December 31, 2008

Harbor Hills Utilities

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

ATE PROCEEDING	ADJUSTMENTS ADJUSTMENTS CAPITAL SPECIFIC PRO RATA STRUCTURE (f) (g)	\$ 1,238,739.10 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	\$ 1,238,739.10
METHODOLOGY USED IN THE LAST RATE PROCEEDING	NON-OTH JURISDICTIONAL ADJUS ADJUSTMENTS SPE (d)		50
WITH THE METHODOLOGY	NON-UTILITY ADJUSTMENTS (c)		
CONSISTENT WITH THE	PER BOOK BALANCE (b)	\$ 1,238,739.10	\$ 1,238,739.10
	CLASS OF CAPITAL (a)	Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	Total

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

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$1,730,501.96	\$	\$	\$ 1,730,501.96
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold Construction Work in				
106	Progress Completed Construction Not Classified				
	Total Utility Plant	\$1,730,501.96	\$	\$	\$ <u>1,730,501,96</u>

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	\$ - 	1,045,138.00	\$	\$	\$
Total F	Plant Acquisition Adjustments	\$_	1,045,138,00	\$	\$	\$ 1,045,138.00
115	Accumulated Amortization	_\s 	491,111.28	\$	\$	\$491,111.28
Total A	Accumulated Amortization	\$	491,111.28	\$	s	\$ 491,111.28
Not A	equisition Adjustments	s =	554,026.72	\$	\$	\$554,026.72

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

DESCRIPTION (a)		WATER (b)	CT. 108) AND AM WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION	1					
Account 108						
Balance first of year	\$	615,252. <u>57</u>	\$	\$	\$	615,252.57
Credit during year:	7					
Accruals charged to:					1	
Account 108.1 (1)	\$	39,458.49	\$	\$	\$ <u>_</u>	39,458.49
Account 108.2 (2)	-				I	
Account 108.3 (2)					l _	
Other Accounts (specify):]_				! _	
Salvage					_	
Other Credits (Specify):					_	
Total Credits	\$	39,458.49	\$	\$	s	39,458.49
Debits during year:						
Book cost of plant retired	_	0.00	<u></u>	·	. _	
Cost of Removal	.] _				·	
Other Debits (specify):			ļ		1	
	-				·	
Total Debits	\$		\$	\$	\$	
Balance end of year	s =	654,711,06	\$	\$ <u></u>	\$	654,711,06
ACCUMULATED AMORTIZATION	\neg					
Account 110						
Balance first of year	\$		\$.	\$	
Credit during year:			"			
Aceruals charged to:						
	\$		\$	\$	_ ₿ _	
Account 110.2 (3)					- _	
Other Accounts (specify):						
Total credits	5		\$	\$	\$	
Debits during year:					ı	
Book cost of plant retired					- _	
Other debits (specify):	1					
Total Debits	s		§	\$	\$	
Balance end of year			ď.	dr.	k.	

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

UTILITY NAME:

Harbor Hills Utilities

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

AMORTIZATION OF RATE	EXPENSE	CHAR	GED OFF NG YEAR
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)
Not Applicable	s		\$
Total	s		\$

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)
Not Applicable	\$	\$	\$	\$
Total Nonutility Property	\$	\$	\$	\$

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

YEAR END
BOOK COST
(a)

SPECIAL DEPOSITS (Account 132):
Not Applicable

Total Special Deposits

S

OTHER SPECIAL DEPOSITS (Account 133):
Not Applicable

Total Other Special Deposits

S

Total Other Special Deposits

S

Total Other Special Deposits

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

ACCOUNTS 123 - 127 Report hereunder all investments and special funds carried in Accounts 123 through 127. FACE OR YEAR END BOOK COST PAR VALUE DESCRIPTION OF SECURITY OR SPECIAL FUND (b)_ (c) (a) INVESTMENT IN ASSOCIATED COMPANIES (Account 123): Not Applicable Total Investment in Associated Companies UTILITY INVESTMENTS (Account 124): Not Applicable Total Utility Investment OTHER INVESTMENTS (Account 125): Not Applicable Total Other Investment SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): Not Applicable Total Special Funds

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

DESCRIPTION		TOTAL
(a)		(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	10.44.40	
Water	48,617.33	i
Wastewater		
Other		
		48,617.33
Total Customer Accounts Receivable		40,017.33
OTHER ACCOUNTS RECEIVABLE (Account 142):		
oo		
Total Other Accounts Receivable		3
NOTES RECEIVABLE (Account 144):		
<u> </u>		
Total Notes Receivable		S
Total Accounts and Notes Receivable		48,617.33
ACCUMULATED PROVISION FOR	1	
UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year \$		
Add: Provision for uncollectibles for current year \$\$		
Collection of accounts previously written off	<u></u>	
Utility Accounts		
Others		
Total Additions \$		
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off 5		
Balance end of year		\$
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 48,617.33

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION	TOTAL
(a)	(b)
Harbor Hills Development	\$ 66,163.85
Harbor Hills Construction	18,571.80
Harbor Hills Homeowners Association	2,275.82
	
	<u> </u>
Tarel	\$ 87,011.47
Total	B87,011.47

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
Not Applicable	9/8 9/4 9/4 9/4 9/4 9/4	
Total	s	

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Security Deposits - Sumter Electric	\$ 4,775.00
Total Miscellaneous Current and Accrued Liabilities	\$ 4,775.00_

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): Not Applicable	ss	
Total Unamortized Debt Discount and Expense	\$ \$	
UNAMORTIZED PREMIUM ON DEBT (Account 251): Not Applicable	\$\$	
Total Unamortized Premium on Debt	\$\$	

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
Not Applicable	\$
Total Extraordinary Property Losses	\$

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) Not Applicable	\$	
Total Deferred Rate Case Expense	\$\$	
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Not Applicable	\$\$	
Total Other Deferred Debits	\$ \$	
REGULATORY ASSETS (Class A Utilities: Account. 186.3): Not Applicable	\$\$	
Total Regulatory Assets	\$\$	
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ \$	

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK	·	
Par or stated value per share		Not Applicable
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		%s ————
Dividends declared per share for year		%s
PREFERRED STOCK		
Par or stated value per share		× l s
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		%s
Dividends declared per share for year		AS

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	TEREST FIXED OR VARIABLE * (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
Not Applicable	% % % % % % %		\$
Total			\$

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

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

Show separately the state and federal income tax effect of items shown in Account No. 439. ACCT. NO. DESCRIPTION AMOUNTS (a) **(b)** (c) 215 Unappropriated Retained Earnings: Balance Beginning of Year (865,828.38) Changes to Account: 439 Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Total Credits: Debits: Total Debits: 435 Balance Transferred from Income (97,760.74)436 Appropriations of Retained Earnings: Auditors Adjustments to Owners Equity 915,477.76 Total Appropriations of Retained Earnings 915,477.76 Dividends Declared: 437 Preferred Stock Dividends Declared 438 Common Stock Dividends Declared Total Dividends Declared Year end Balance 215 (48,111.36)214 Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): 214 Total Appropriated Retained Earnings Total Retained Earnings (48,111.36)Notes to Statement of Retained Earnings:

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION
(a)

Not Applicable

Not Applicable

Total

OTHER LONG-TERM DEBT ACCOUNT 224

	L IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
Net Application	•		
Not Applicable	J		\$
	<u> </u>		
	i		
	[<u></u>	
	%		
77 (4.44	 :}		
	;}-		
	 ;}		
] —— <u>}</u>		
187.00	%		· · · · · · · · · · · · · · · · · · ·
	%		1
	%		
	/%		
	<u> </u>		
Total			
TOLAL			\$

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

NOTES PAYABLE ACCOUNTS 232 AND 234

D.C.O.D.		TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	ANNUAL RATE	FIXED OR VARIABLE *	AMOUNT PER BALANCE SHEET
NOTES PAYABLE (Account 232): Not Applicable	(b) %	(c)	(d)
Total Account 232 NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): Not Applicable	%		\$ \$
	% % % % % %		

^{*} 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)
Harbor Hills Country Club	\$\$
Total	\$22,136.55

YEAR OF REPORT December 31, 2008

UTILITY NAME: Harbor Hills Utilities

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

ACCO	ACCOUNTS 237 AND 427				
	BALANCE	INTE	INTEREST ACCRUED DURING YEAR	INTERFOL	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	RALANCE FAID
OF DEBIT (a)	OF VEAR	DEBIT	AMOUNT	YEAR	OF VEAR
ES	(a)	(3)	(a)	(9)	(j)
Not Applicable	50				(0)
Total Account 237.1	5	<i>⊊</i>		\$ 	
ACCOUNT NO 2272 - Accused Interest on Other I inhibition		Ť			
Customer Deposits	<u> </u>	202			
Not Applicable					
Total Account 237.2	\$	<u> </u>			
Total Account 237 (1)		<u> </u>			
INTEREST EXPENSED:					
Total accrual Account 237		237		(1) Mist amee to E 2 (a) Davissins	(a) Davinging
Less Capitalized Interest Portion of AFUDC:		Т		Frding Balance of	(a), beginning and
Not Applicable				Living Daalic of Accrea Interest	Accrued Interest.
				(2) Must agree to F-3 (c), Current	(c), Current
		7		Year Interest Expense	Sc
Net Interest Expensed to Account No. 427 (2)					
		1			

Harbor Hills Utilities UTILITY NAME:

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

YEAR OF REPORT December 31, 2008

ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR
Estimated Jul-Dec Assessment Fees and Testing Fees Partial Proceeds from Insurance Claim - for Future Use Overpayment Due Customer	\$ 8,855.87 50,964.51 11.60
Total Miscellaneous Current and Accrued Liabilities	\$ 59,831.98

ADVANCES FOR CONSTRUCTION

(b) (d) (d) (e) (e) (e) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	NAME OF PAYOR *	BALANCE BEGINNING OF YEAR	ACCT. DEBIT	DEBITS	CREDITS	BALANCE END
		(b)	_		(e)	OF LEAK
					50	\$

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

OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1): Not Applicable	\$\$	
Total Regulatory Liabilities	\$ \$	
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): Not Applicable	\$\$	
Total Other Deferred Liabilities	\$\$	
TOTAL OTHER DEFERRED CREDITS	\$\$	

Harbor Hills Utilities

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	\$ 771,953.00	\$	\$	\$ 771,953.00
Add credits during year:	\$ 0.00	\$	\$	\$
Less debit charged during the year	\$ 	\$	\$	\$
Total Contribution In Aid of Construction	\$ 771,953.00	\$	\$	\$771,953.00

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	\$ 270,980.76	\$	\$	\$ <u>270,980.76</u>
Debits during the year:	\$19,225.43_	\$	\$	\$ 19,225.43
Credits during the year	\$	\$	8	\$
Total Accumulated Amortization of Contributions In Aid of Construction	\$290,206.19	\$	\$	\$ <u>290,206.19</u>

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.	AMOUNT (c)
Net income for the year	F-3(c)	\$ (61,528.66)
Reconciling items for the year: Taxable income not reported on books: Tap Charge Meter Installation Charge Main Extension Charge Plant Capacity Charge		0.00 0.00 0.00 0.00
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		\$ (61,528.66)

Computation of tax:

Not applicable - Utility is a limited partnership and tax liability flows through partners.

WATER OPERATION SECTION

Harbor Hills Utilities

YEAR OF REPORT December 31, 2008

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.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Harbor Hills Utilites / Lake County	552W	Not Applicable
Harod Table Odines . Lane 4-1-17		
	•	
	<u> </u>	
	, <u> </u>	-

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT.	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
<u>(a)</u>		W-4(b)	\$	1,730,501.96
<u>101</u>	Utility Plant In Service Less:			
	Nonused and Useful Plant (1)			654.711.06
108	Accumulated Depreciation	W-6(b)		654,711.06
110	Accumulated Amortization	W-7	┨-	771,953.00
271	Contributions in Aid of Construction	F-20		771,703.00
252	Advances for Construction	17-20	+	
	Subtotal		\$	303,837.90
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	_\$_	290,206.19
	Subtotal		\$	594,044.09
	Plus or Minus:	F-7		
114	Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2)	F-7		
115	Working Capital Allowance (3)			42,581.36
	Other (Specify):		_ _	
	Office (Specify)		_	
,	WATER RATE BASE		\$ _	636,625.45
	WATER OPERATING INCOME	W-3	\$	(44,889.58
	ACHIEVED RATE OF RETURN (Water Operating Income / Water	er Rate Base)		-7.05%

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.

Harbor Hills Utilities

SYSTEM NAME / COUNTY: Harbor Hills Utilites / Lake County

WATER OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REFERENCE PAGE		URRENT YEAR
(a)	(b)	(c)		(d)
(a)	UTILITY OPERATING INCOME			360,194.50
400	Operating Revenues	W-9	₽	300,194,30
469	Less: Guaranteed Revenue and AFPI	W-9	┽	
102	Net Operating Revenues		\$	360,194.50
		W-10(a)	\$	340,650.90
401	Operating Expenses			
	_	W-6(a)		39,458.49
403	Depreciation Expense	W-8(a)		19,225.43
	Less: Amortization of CIAC		\neg	
	at . B. Caller Damanga		\$	20,233,06
	Net Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	F-7		
406	Amortization of Other Plant Acquisition Adjustment Amortization Expense (Other than CIAC)	F-8		·
407	Amortization Expense (Other than CIAC)			
	Taxes Other Than Income			
	Utility Regulatory Assessment Fee	1		16,208.75
408.10				18,699.16
408.11	Property Taxes			8,592.21
408.12	Payroll Taxes Other Taxes and Licenses			700.00
408.13	Other Taxes and Licenses			
400	Total Taxes Other Than Income		\$	<u>44,200.12</u>
408	Income Taxes			
409.1	Deferred Federal Income Taxes			
410.10	Deferred State Income Taxes			<u></u>
410.11	Provision for Deferred Income Taxes - Credit			
411.10	Investment Tax Credits Deferred to Future Periods			
412.10 412.11	Investment Tax Credits Restored to Operating Income			
412,11	Utility Operating Expenses		\$	405,084.0
- · · -	Utility Operating Income		s	(44,889.5
	Add Back:		\$	
469	Guaranteed Revenue (and AFPI)	W-9	—₽—	<u> </u>
413	Income From Utility Plant Leased to Others		\dashv	_ _
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction	<u> </u>	 -	
. - v	Total Utility Operating Income		\$	(44,889.

YEAR OF REPORT December 31, 2008

Harbor Hills Utilities

UTILITY NAME:

Harbor Hills Utilites / Lake County

SYSTEM NAME / COUNTY:

1,730,501.96 687.43 37,549.70 14,141.52 188,985.76 33,948.06 129,925.23 833,411.46 184,598.44 139,206.87 132,716.48 4,565.00 13,847.11 12,500.00 4,418.90 CURRENT YEAR $\mathbf{\varepsilon}$ 826.90 826.90 RETIREMENTS **e** 293,100.52 704.57 739.00 25,665.30 88,117.50 1,228.15 35,320.00 141,326.00 ADDITIONS WATER UTILITY PLANT ACCOUNTS ਉ 1,438,228.34 4,565.00 33,209.06 692,085.46 96,480.94 37,148.45 13,436.95 4,418.90 132,716.48 687.43 188,985.76 104,259.93 103,886.87 12,500.00 13,847.11 PREVIOUS YEAR Ξ Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Fransmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels ACCOUNT NAME Office Fumiture and Equipment Meters and Meter Installations Lake, River and Other Intakes Backflow Prevention Devices Structures and Improvements Power Generation Equipment **FOTAL WATER PLANT** Water Treatment Equipment Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Laboratory Equipment Land and Land Rights Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Organization Franchises Services Hydrants ACCT. 345 346 334 335 336 339 340 342 343 344 305 306 308 309 310 320 330 333 347 348 302 304 307 311 341 ġ 33 331 301 (a)

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

Harbor Hills Utilities

SYSTEM NAME / COUNTY: Harbor Hills Utilites / Lake County

13,847.11 13,847.11 GENERAL PLANT € v) 1,338,919.18 TRANSMISSION 184,598.44 DISTRIBUTION 833,411.46 37,635.66 14,141.52 129,925.23 139,206.87 PLANT QNV B 33,948.06 THE PERSON NAMED IN 33,948.06 TREATMENT WATER **PLANT** 9 343,873.57 687.43 4,418.90 132,716.48 4,565.00 AND PUMPING 12,500.00 188,985.76 OF SUPPLY SOURCE **PLANT** WATER UTILITY PLANT MATRIX 3 INTANGIBLE PLANT € 4,418.90 1,730,501.96 14,141.52 12,500.00 4,565.00 33,948,06 129,925.23 833,411.46 184,598.44 37,549.70 139,206.87 132,716.48 188,985.76 13,847.11 687.43 CURRENT YEAR Θ Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment ACCOUNT NAME Infiltration Galleries and Tunnels Office Furniture and Equipment Lake, River and Other Intakes Meters and Meter Installations Structures and Improvements Power Generation Equipment Backflow Prevention Devices TOTAL WATER PLANT Water Treatment Equipment Communication Equipment Power Operated Equipment Transportation Equipment Miscellancous Equipment **e** Laboratory Equipment Land and Land Rights Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Organization Franchises Hydrants Services 302 302 303 304 305 306 306 306 306 309 309 311 320 330 333 335 336 340 340 342 343 344 345 346 347 348

W-4(b) GROUP

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c
NO. (a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	33		3.03%
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		
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	20_		5.00%
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			i
344	Laboratory Equipment			
345	Power Operated Equipment	12		8.33%
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.

YEAR OF REPORT December 31, 2008

Harbor Hills Utilities

UTILITY NAME:

Harbor Hills Utilites / Lake County SYSTEM NAME / COUNTY:

(562.04) 16,753.58 4,167.50 5,083.76 2,764.56 3,042,14 1,819.38 2,829.43 2,486.15 CREDITS (d+e) TOTAL CREDITS * ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION OTHER 3 1,819.38 110.88 43.65 (562.04)4,167.50 764.56 154.94 2,486.15 2,829.43 5,083.76 2,764.56 3,042.14 16,753.58 ACCRUALS € 821.59 AT BEGINNING 85,980.49 20,958.56 48,282.10 4,046.23 2,325.28 344.70 70,228,77 216,961.04 24,998.63 8,426.61 30,724.63 1,153.93 BALANCE OF YEAR 3 Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment ACCOUNT NAME Infiltration Galleries and Tunnels Office Furniture and Equipment Meters and Meter Installations Backflow Prevention Devices Lake, River and Other Intakes Structures and Improvements Power Generation Equipment Water Treatment Equipment Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Laboratory Equipment Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Hydrants Services ACCT. 336 344 345 ŇO. 320 330 334 335 346 348 306 308 309 311 331 333 339 340 342 343 347 305 307 310 341 **B**

764.56 0.0 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00

39,458.49

39,458.49

615,252.56

TOTAL WATER ACCUMULATED DEPRECIATION

0.0 110.88 43.65

0.00 0.00

154.94

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

W-6(a) GROUP_ YEAR OF REPORT December 31, 2008

Harbor Hills Utilities

UTILITY NAME:

SYSTEM NAME / COUNTY: Harbor Hills Utilites / Lake County

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

ACCT. ACCOUNT NAME PLANT SALVACE AND TREMOVAL TOTAL BALANCE AT BALANCE AND TREMOVAL COST OF TEAM REDMOVAL TOTAL BALANCE AT BALANCE AND TREMOVAL COST OF TEAM COST OF TEAM COLOR TO TEAM CEASURED TO THE AND TREMOVAL AND OTHER TREMOVAL AND OTHER AND TREMOVAL AND		ANALISIS OF ENTINES IN WALEN ACCOMPLIATED DEL NECHTION	NES EN WALENA	שמ תמוניים	(Mac) Marina	(7.11)	
ACCOUNT NAME					COST OF		
SALVAGE AND OTHER CHARGES END OTHER CHARGES END OTHER CHARGES (g ++1) (G (g) (I) (I) (I) (I) (I) (I) (I) (I) (I) (I					REMOVAL	TOTAL	BALANCE AT
Structures and Improvements S	ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
	NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+[-])
	(g)	(q)	(g)	(h)	(i)	(i)	- 1
	304	Structures and Improvements	54				
	305	Collecting and Impounding Reservoirs					
	306	Lake, River and Other Intakes					
	307	Wells and Springs					88,466.65
	308	Infiltration Gallerics and Tunnels					
	309	Supply Mains					2,436.16
	310	Power Generation Equipment				:	388.35
	311	Pumping Equipment					169,666.73
	320	Water Treatment Equipment					22,777.94
	330	Distribution Reservoirs and Standpipes					51,111.53
	331	Transmission and Distribution Mains					233,714.62
	333	Services					29,166.13
	334	Meters and Meter Installations					13,510.37
	335	Hydrants					33,489.19
	336	Backflow Prevention Devices					4,810.79
	339	Other Plant Miscellaneous Equipment					
	340	Office Furniture and Equipment					
	341	Transportation Equipment					4,196.07
	342	Stores Equipment					
	343	Tools, Shop and Garage Equipment					
	344	Laboratory Equipment					
	345	Power Operated Equipment					
	346	Communication Equipment		•			
\$	347	Miscellancous Equipment					
\$	348	Other Tangible Plant					
	TOTAL W	WATER ACCUMULATED DEPRECIATION	<u> </u>			6	
					:		

W-6(b) GROUP

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 771,953.00
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-8(b)	\$ 0.00
Total Credits		\$
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 771,953.00

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.						
Explain all debits charged to Account 27	11 during the year below:					
AND STREET						
		C. C. American Street, Co.				
				···-		
<u> </u>						
,						

W-7 GROUP ____

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake 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)
Tap Charge Meter Installation Charge Main Extension Charge Plant Capacity Charge	0 0 0	\$\frac{100.00}{457.00} \frac{263.00}{85.00}	\$ 0.00 0.00 0.00 0.00
Total Credits			\$

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER		
(a)	(b)		
Balance first of year	\$ 270,980.76		
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 19,225.43		
Total debits	\$ 19,225.43		
Credits during the year (specify):	\$		
Total credits	S		
Balance end of year	\$		

W-8(a)	
GROUP	

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake County

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
Not Applicable		\$
Total Credits		\$

W-8(b)	
GROUP	

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake County

WATER OPERATING REVENUE

ACCT.		BEGINNING YEAR NO.	YEAR END NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	560_	560	307,718.30
461.2	Sales to Commercial Customers	64	62	51,086.20
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	624	622	\$358,804.50
	Fire Protection Revenue:	•		
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale	·		
467	Interdepartmental Sales			
	Total Water Sales	624	622	\$358,804.50
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowar	ice for Funds Prudently Inv	vested or AFPI)	\$ 0.00
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,350.00
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			40.00
	Total Other Water Revenues			\$1,390.00
	Total Water Operating Revenues	W. 1.1.		\$360,194.50

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

SYSTEM NAME / COUNTY: <u>Harbor Hills Utilites / Lake County</u>

WATER UTILITY EXPENSE ACCOUNTS

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	\$ 118,171.46	\$ 6,551.18	\$ 3,154.28
603	Salaries and Wages - Officers, Directors and Majority Stockholders	710,171.10		
604	Employee Pensions and Benefits	22,232.19	1,752.01	843.57
610	Purchased Water			
615	Purchased Power	51,863.21	51,592.64	
616	Fuel for Power Production	1,001.90	1,001.90	
618	Chemicals	5,609.67		
620	Materials and Supplies	6,458.07		2,452.12
631	Contractual Services-Engineering	35,044.69	1,556.18	
632	Contractual Services - Accounting			
633	Contractual Services - Legal	2,690.14		
634	Contractual Services - Mgt. Fees	15,000.00		
635	Contractual Services - Testing	14,457.75	1,090.20	
636	Contractual Services - Other	15,569.92		9,569.92
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses	1,816.01	490.32	236.09
656	Insurance - Vehicle	5,631.00	1,520.40	732.00
657	Insurance - General Liability	1,941.96		
658	Insurance - Workman's Comp.	3,192.59	155.31	74.78
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther			minnings stesses and minining and general mining general mining and general mining and general mining general mining general mining general mining general mining general mining
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	884.52		
675	Miscellaneous Expenses	39,085.82		
	Total Water Utility Expenses	\$ 340,650.90	\$65,710.14	\$17,062.76

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake County

WATER EXPENSE ACCOUNT MATRIX

	··· <u></u>				
.3	.4	.5	.6	.7	.8
WATER	WATER	TRANSMISSION	TRANSMISSION		
TREATMENT	TREATMENT	& DISTRIBUTION	& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(i)	(k)
\$ 1,455.82	\$1,455.82	\$ <u>4,367.43</u>	\$ 2,911.64	\$ 36,601.56	§ 61,673.73
389.33	389.33	1,168.01	778.67	7,231.74	9,679.53
389.33	309.33	1,108.01	778.07	7,231.74	
HANAHATINI DAN DAN DAN BARAHATI DAN KARASASSAS				£::::::::::::::::::::::::::::::::::::	270.57
l ———	3				
5,609.67					
	439.30	3,278.97	287.68	\$11111111111195\$	
i		1,520.00	,		31,968.51
				518.39	2,171.75
					15,000.00
5,831.55		7,536.00			
	6,000.00				
	 				
108.95	108.95	326.88	217.93	199.77	127.12
337.80	337.80	1,013.64	675.72	619.44	394.20
					1,941.96
34.52	34.52	103.54	69.03	1,110.20	1,610.69
2					
				884.52	
₹860.934.006/18.0M				604.32	36,575.92
					20,272.72
\$ 13,767.64	\$ 8,765.72	\$19,314.47_	\$ 4,940,67	\$ 47,165.62	\$161,413.98_
					L
					

SYSTEM NAME / COUNTY: <u>Harbor Hills Utilites / Lake County</u>

PUMPING AND PURCHASED WATER STATISTICS

	WATER	FINISHED WATER	WATER USED FOR LINE	TOTAL WATER PUMPED AND	WATER SOLD	
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	ТО	
	FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS	
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)	
(a)	(b)	(c)	(d)	(e)	(f)	
January		15,687		15,687		
February		14,528		14,528	30,172	
March		19,101		19,101		
April		22,972	128	22,844	37,052	
May		31,202	583	30,619		
June		21,769		21,769	54,175	
July		20,167	180	19,987		
August		17,896		17,896	35,259	
September		22,551		22,551	•	
October		24,923	1,050	23,873	42,228	
November		23,762		23,762		
December		22,282	128	22,154	40,819	
Total						
for Year		256,840	2,069	254,771	239,705	
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 (per field test) Well #2 (per field test)	1,000 gpm 1,000 gpm		Deep Well Deep Well

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake County

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	700,000 GPD Max Day				
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:				

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake 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 Resident	ial	1.0		
5/8"	Displacement	1.0	600	600
3/4"	Displacement	1.5	6	9
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0	5	25
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5	2	35
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 Me	ter Equivalents	713.5

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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

	ERC Calculation:
	223417544 SFR gallons/365 days/557 avg SFR's) = 1099 GPD/ERC 1099
i İ	(242550536 total gallons/365 days/1099 GPD/ERC) = 605 605

W-13	
GROUP	
SYSTEM	

Harbor Hills Utilities

SYSTEM NAME / COUNTY:

Harbor Hills Utilites / Lake County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate pa	ge should be supplied v	vhere necessary.
Present ERC's * the system can efficiently serve.	605	
2. Maximum number of ERCs * which can be served.	875	
3. Present system connection capacity (in ERCs *) using	existing lines.	799
4. Future connection capacity (in ERCs *) upon service a	rea buildout.	799
5. Estimated annual increase in ERCs *.		
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	Yes 500ppm,res. 1500 pgm,comm.	
7. Attach a description of the fire fighting facilities.	Hydrants located per	county requirements
8. Describe any plans and estimated completion dates for	any enlargements or in	provements of this system.
9. When did the company last file a capacity analysis reports. 10. If the present system does not meet the requirements of a. Attach a description of the plant upgrade new b. Have these plans been approved by DEP? 11. Company to the plant upgrade new b. Attach plans for funding the required upgrade. Is this system under any Consent Order with the plant of Environmental Protection ID # 11. Department of Environmental Protection ID # 12. Water Management District Consumptive Use Permit a. Is the system in compliance with the required b. If not, what are the utility's plans to gain company.	ort with the DEP? of DEP rules: cessary to meet the DE dding. h DEP? 3354781 # 279 ements of the CUP?	Over ground water allowance Have filed information with the water
		management district as required by our permit.

W-14	
GROUP	
SYSTEM	

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