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

ANNUAL REPORT

OF

WU727-04-AR  
Harbor Hills Utilities, L.P.  
6538 Lake Griffin Road  
Lady Lake, FL 32159-2900

Submitted To The  
STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2004

RECEIVED  
PUBLIC SERVICE COMMISSION  
JAN 13 2005

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# **EXECUTIVE SUMMARY**

UTILITY NAME: **Harbor Hills Utilities, LP**

**YEAR OF REPORT**  
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**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

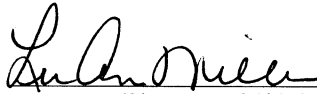
4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.

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

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



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

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

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





UTILITY NAME: Harbor Hills Utilities, LP

**YEAR OF REPORT**  
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### 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. 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 consumptive 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 nearly 370 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.



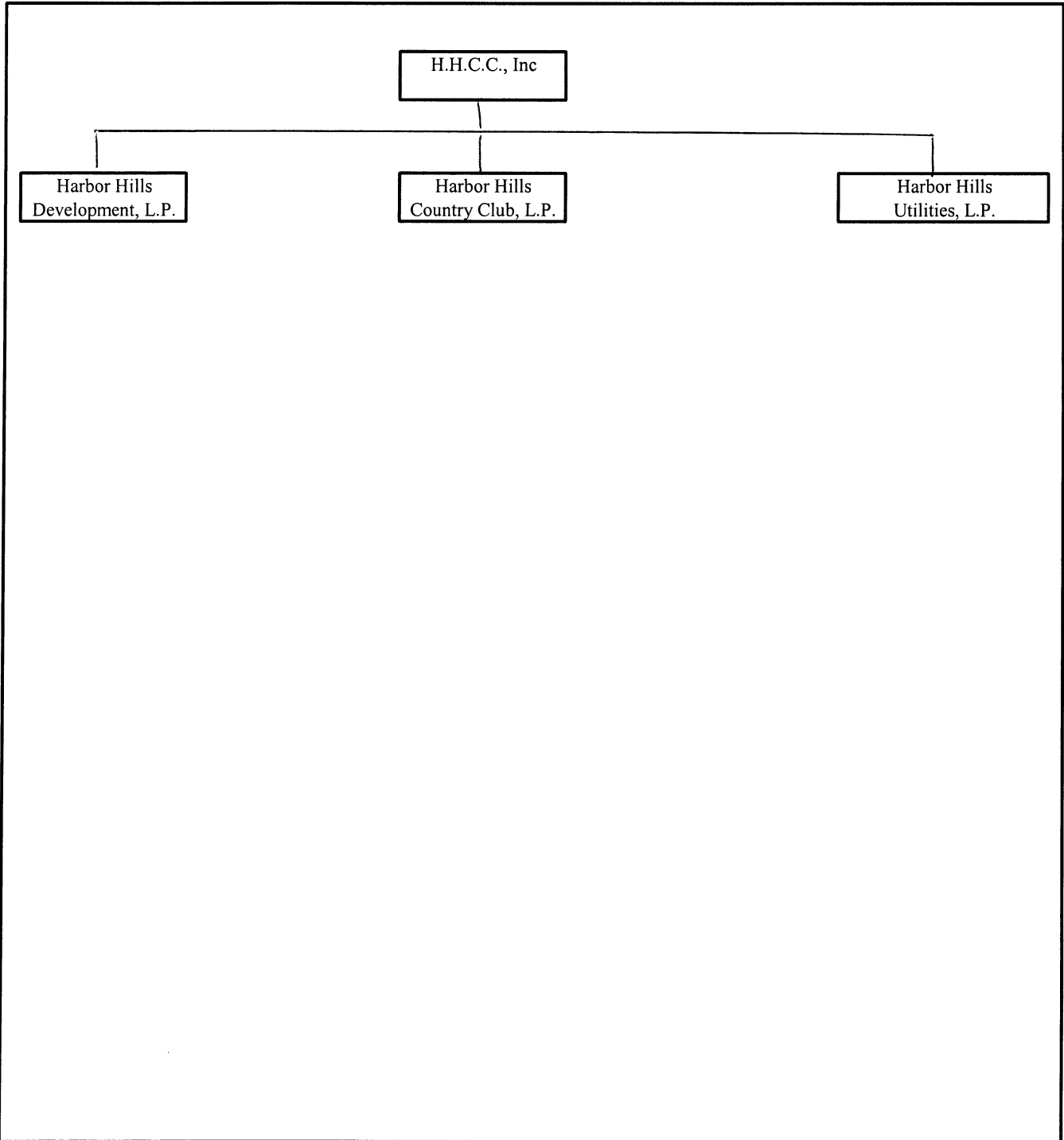
UTILITY NAME: Harbor Hills Utilities, LP

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**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of \_\_\_\_\_

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).



UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
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**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)
Not Applicable			\$ _____

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Not Applicable			\$ _____

















# **FINANCIAL SECTION**

UTILITY NAME: **Harbor Hills Utilities, LP**

<b>YEAR OF REPORT</b> December 31, 2004
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 945,538.90	\$ 1,182,396.41
108-110	Less: Accumulated Depreciation and Amortization	F-8	451,031.10	503,203.21
Net Plant			\$ 494,507.80	\$ 679,193.20
114-115	Utility Plant Acquisition adjustment (Net)	F-7	735,943.63	699,567.82
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,230,451.43	\$ 1,378,761.02
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ _____	\$ _____
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ _____	\$ _____
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ _____	\$ _____
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 574.62	\$ 140.51
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	36,328.41	53,328.78
145	Accounts Receivable from Associated Companies	F-12	517,021.65	361,762.05
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	4,775.00	4,775.00
Total Current and Accrued Assets			\$ 558,699.68	\$ 420,006.34

\* Not Applicable for Class B Utilities

UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	_____	_____
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____	\$ _____
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ <u>1,789,151.11</u>	\$ <u>1,798,767.36</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 Hills Utilities, LP**

<b>YEAR OF REPORT</b> December 31, 2004
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ _____	\$ _____
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		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	(803,648.89)	(846,725.81)
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		2,152,533.86	2,152,533.86
Total Equity Capital			\$ 1,348,884.97	\$ 1,305,808.05
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	_____	_____
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	_____
224	Other Long Term Debt	F-17	_____	_____
Total Long Term Debt			\$ _____	\$ _____
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		2,112.95	19,912.24
232	Notes Payable	F-18	_____	_____
233	Accounts Payable to Associated Companies	F-18	14,746.87	28,865.88
234	Notes Payable to Associated Companies	F-18	_____	_____
235	Customer Deposits		_____	_____
236	Accrued Taxes	W/S-3	23,522.70	24,574.38
237	Accrued Interest	F-19	_____	_____
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	17,050.76	22,707.29
Total Current & Accrued Liabilities			\$ 57,433.28	\$ 96,059.79

\* Not Applicable for Class B Utilities

UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ _____	\$ _____
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 579,188.00	\$ 605,433.00
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(196,355.14)	(208,533.48)
Total Net C.I.A.C.			\$ 382,832.86	\$ 396,899.52
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
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			\$ _____	\$ _____
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 1,789,151.11	\$ 1,798,767.36

UTILITY NAME: **Harbor Hills Utilities, LP**

<b>YEAR OF REPORT</b> December 31, 2004
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**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 231,001.84	\$ 265,726.94
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	(12,901.16)	(16,266.68)
Net Operating Revenues			\$ 218,100.68	\$ 249,460.26
401	Operating Expenses	F-3(b)	\$ 168,947.06	\$ 161,737.92
403	Depreciation Expense:	F-3(b)	\$ 31,068.16	\$ 62,465.20
	Less: Amortization of CIAC	F-22	18,717.62	12,178.34
Net Depreciation Expense			\$ 12,350.54	\$ 50,286.86
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	39,383.09	42,617.32
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 220,680.69	\$ 254,642.10
Net Utility Operating Income			\$ (2,580.01)	\$ (5,181.84)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	12,901.16	16,266.68
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 [Enter here and on Page F-3(c)]			\$ 10,321.15	\$ 11,084.84

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

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

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 265,726.94 (16,266.68)	\$ _____	\$ _____
\$ 249,460.26	\$ _____	\$ _____
\$ 161,737.92	\$ _____	\$ _____
62,465.20 12,178.34	_____	_____
\$ 50,286.86 50,286.86	\$ _____	\$ _____
_____	_____	_____
42,617.32	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ 254,642.10	\$ _____	\$ _____
\$ (5,181.84)	\$ _____	\$ _____
16,266.68	_____	_____
_____	_____	_____
_____	_____	_____
\$ 11,084.84	\$ _____	\$ _____

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



UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
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**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)]			\$ 10,321.15	\$ 11,084.84
<b>OTHER INCOME AND DEDUCTIONS</b>				
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		(14,486.48)	(17,666.05)
Total Other Income and Deductions			\$ (14,486.48)	\$ (17,666.05)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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			\$ _____	\$ _____
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 25,519.02	\$ 0.00
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 25,519.02	\$ _____
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
<b>NET INCOME</b>			<u>\$ (29,684.35)</u>	<u>\$ (6,581.21)</u>

Explain Extraordinary Income:

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UTILITY NAME: **Harbor Hills Utilities, LP**

<b>YEAR OF REPORT</b> December 31, 2004
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**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	\$ 1,182,396.41	\$ _____
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	503,203.21	_____
110	Accumulated Amortization	F-8		_____
271	Contributions In Aid of Construction	F-22	605,433.00	_____
252	Advances for Construction	F-20		_____
Subtotal			\$ 73,760.20	\$ _____
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	208,533.48	
Subtotal			\$ 282,293.68	\$ _____
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		20,217.24	
	Other (Specify): _____ _____ _____			
RATE BASE			\$ <u>302,510.92</u>	\$ _____
NET UTILITY OPERATING INCOME			\$ <u>(5,181.84)</u>	\$ _____
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>-1.71%</u>	_____

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: **Harbor Hills Utilities, LP**

<b>YEAR OF REPORT</b> December 31, 2004
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**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 2,152,533.86	100.00%	0.14	13.95%
Preferred Stock				
Long Term Debt				
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	<b>\$ 2,152,533.86</b>	<b>100.00%</b>		<b>13.95%</b>

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

\_\_\_\_\_

\_\_\_\_\_

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

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

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

**APPROVED RETURN ON EQUITY**

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

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: Harbor Hills Utilities, LP

**SCHEDULE OF CAPITAL STRUCTURE ADJ  
CONSISTENT WITH THE METHODOLOGY USED IN THE I**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)
Common Equity	\$ 2,152,533.86	\$ _____	\$ _____
Preferred Stock	_____	_____	_____
Long Term Debt	_____	_____	_____
Customer Deposits	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____
Other (Explain)	_____	_____	_____
<b>Total</b>	\$ <u>2,152,533.86</u>	\$ <u>_____</u>	\$ <u>_____</u>

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

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UTILITY NAME: **Harbor Hills Utilities, LP**

<b>YEAR OF REPORT</b> December 31, 2004
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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,182,396.41	\$ _____	\$ _____	\$ 1,182,396.41
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ <u>1,182,396.41</u>	\$ _____	\$ _____	\$ <u>1,182,396.41</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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 1,045,138.00	\$ _____	\$ _____	\$ 1,045,138.00
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ <u>1,045,138.00</u>	\$ _____	\$ _____	\$ <u>1,045,138.00</u>
115	Accumulated Amortization	\$ 345,570.18	\$ _____	\$ _____	\$ 345,570.18
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ <u>345,570.18</u>	\$ _____	\$ _____	\$ <u>345,570.18</u>
	Net Acquisition Adjustments	\$ <u>699,567.82</u>	\$ _____	\$ _____	\$ <u>699,567.82</u>

UTILITY NAME: **Harbor Hills Utilities, LP**

<b>YEAR OF REPORT</b> December 31, 2004
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**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 451,031.10	\$	\$	\$ 451,031.10
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 62,465.20	\$	\$	\$ 62,465.20
Account 108.2 (2)	_____	_____	_____	_____
Account 108.3 (2)	_____	_____	_____	_____
Other Accounts (specify):				
_____	_____	_____	_____	_____
Salvage	_____	_____	_____	_____
Other Credits (Specify):				
_____	_____	_____	_____	_____
Total Credits	\$ 62,465.20	\$	\$	\$ 62,465.20
Debits during year:				
Book cost of plant retired	(10,293.09)	_____	_____	(10,293.09)
Cost of Removal	_____	_____	_____	_____
Other Debits (specify):				
_____	_____	_____	_____	_____
Total Debits	\$ (10,293.09)	\$	\$	\$ (10,293.09)
Balance end of year	\$ <u>503,203.21</u>	\$ _____	\$ _____	\$ <u>503,203.21</u>
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ _____	\$ _____	\$ _____	\$ _____
Other Accounts (specify):				
_____	_____	_____	_____	_____
Total credits	\$ _____	\$ _____	\$ _____	\$ _____
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Other debits (specify):				
_____	_____	_____	_____	_____
Total Debits	\$ _____	\$ _____	\$ _____	\$ _____
Balance end of year	\$ _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: **Harbor Hills Utilities, LP**

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Not Applicable	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____

**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.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Not Applicable	\$ _____
_____	_____
_____	_____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133): Not Applicable	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____



UTILITY NAME: Harbor Hills Utilities, LP

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**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): 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		\$ _____

UTILITY NAME: Harbor Hills Utilities, LP

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**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	\$ 53,328.78	
Wastewater	_____	
Other	_____	
Total Customer Accounts Receivable		\$ 53,328.78
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ _____
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ _____
Total Accounts and Notes Receivable		\$ <u>53,328.78</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
Total Additions	\$ _____	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
Total accounts written off	\$ _____	
Balance end of year		\$ _____
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ <u>53,328.78</u></b>



UTILITY NAME: Harbor Hills Utilities, LP

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Not Applicable	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Debt Discount and Expense</b>	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251): Not Applicable	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Premium on Debt</b>	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
Not Applicable	\$ _____
_____	_____
_____	_____
<b>Total Extraordinary Property Losses</b>	\$ _____

UTILITY NAME: Harbor Hills Utilities, LP

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
Not Applicable	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>_____</u>	\$ <u>_____</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Not Applicable	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>_____</u>	\$ <u>_____</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
Not Applicable	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>_____</u>	\$ <u>_____</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>_____</u>	\$ <u>_____</u>



UTILITY NAME: Harbor Hills Utilities, LP

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**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	\$ (803,648.89)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ _____
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ (43,076.92)
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____
438	Common Stock Dividends Declared _____	_____ _____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ (846,725.81)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ (846,725.81)
Notes to Statement of Retained Earnings:		





UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Harbor Hills Country Club	\$ 2,615.88
Yale Management	26,250.00
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ 28,865.88

UTILITY NAME: Harbor Hills Utilities, LP

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST DUPLICATE	
		ACCT. DEBIT (c)	
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt _____ _____ _____	\$ 0.00 _____ _____		\$
Total Account 237.1	\$ _____		\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits _____ _____	\$ _____ _____	427	\$
Total Account 237.2	\$ _____		\$
Total Account 237 (1)	\$ _____		\$
INTEREST EXPENSED:			
Total accrual Account 237		237	\$
Less Capitalized Interest Portion of AFUDC: _____ _____			
Net Interest Expensed to Account No. 427 (2)			\$

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EST ACCRUED RING YEAR	INTEREST PAID DURING YEAR	BALANCE END OF YEAR
AMOUNT (d)	(e)	(f)
0.00	\$ 0.00	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
=====	\$ =====	\$ =====
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
=====	\$ =====	\$ =====
=====	\$ =====	\$ =====
_____		
_____		
_____		
=====		
=====		

- (1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
- (2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: Harbor Hills Utilities, LP

**MISCELLANEOUS CURRENT AND ACCRUED LIAB  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)
Estimated 2004 Assessment Fee and Testing Fees
Customer Account Prepayments
Total Miscellaneous Current and Accrued Liabilities

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)
Not Applicable	\$ _____	\$ _____
Total	\$ _____	\$ _____

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



UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
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**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	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: Harbor Hills Utilities, LP

YEAR OF REPORT  
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>579,188.00</u>	\$ _____	\$ _____	\$ <u>579,188.00</u>
Add credits during year:	\$ <u>26,245.00</u>	\$ _____	\$ _____	\$ <u>26,245.00</u>
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ <u>605,433.00</u>	\$ _____	\$ _____	\$ <u>605,433.00</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>196,355.14</u>	\$ _____	\$ _____	\$ <u>196,355.14</u>
Debits during the year:	\$ <u>12,178.34</u>	\$ _____	\$ _____	\$ <u>12,178.34</u>
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>208,533.48</u>	\$ _____	\$ _____	\$ <u>208,533.48</u>

UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
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**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)	\$ (6,581.21)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Charge		2,900.00
Meter Installation Charge		13,253.00
Main Extension Charge		7,627.00
Plant Capacity Charge		2,465.00
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		\$ 19,663.79

Computation of tax :

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



**WATER  
OPERATION  
SECTION**



UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
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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)	\$ 1,182,396.41
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	503,203.20
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	605,433.00
252	Advances for Construction	F-20	
Subtotal			\$ 73,760.21
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 208,533.48
Subtotal			\$ 282,293.69
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0.00
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0.00
	Working Capital Allowance (3)		20,217.24
	Other (Specify):		
WATER RATE BASE			\$ 302,510.93
WATER OPERATING INCOME		W-3	\$ (5,181.84)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			-1.71%

- 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 Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
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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	\$ 265,726.94
469	Less: Guaranteed Revenue and AFPI	W-9	(16,266.68)
Net Operating Revenues			\$ 249,460.26
401	Operating Expenses	W-10(a)	\$ 161,737.92
403	Depreciation Expense	W-6(a)	62,465.20
	Less: Amortization of CIAC	W-8(a)	12,178.34
Net Depreciation Expense			\$ 50,286.86
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		11,952.35
408.11	Property Taxes		25,290.38
408.12	Payroll Taxes		4,907.59
408.13	Other Taxes and Licenses		467.00
408	Total Taxes Other Than Income		\$ 42,617.32
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			\$ 254,642.10
Utility Operating Income			\$ (5,181.84)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 16,266.68
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			\$ 11,084.84

UTILITY NAME: **Harbor Hills Utilities, LP**

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

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)
301	Organization	\$ _____	\$ _____
302	Franchises	_____	_____
303	Land and Land Rights	12,500.00	_____
304	Structures and Improvements	1,828.90	_____
305	Collecting and Impounding Reservoirs	_____	_____
306	Lake, River and Other Intakes	_____	_____
307	Wells and Springs	130,422.48	_____
308	Infiltration Galleries and Tunnels	_____	_____
309	Supply Mains	4,565.00	_____
310	Power Generation Equipment	687.43	_____
311	Pumping Equipment	175,366.28	9,329.90
320	Water Treatment Equipment	28,386.73	908.43
330	Distribution Reservoirs and Standpipes	98,874.68	_____
331	Transmission and Distribution Mains	358,719.72	193,902.24
333	Services	32,535.00	23,555.94
334	Meters and Meter Installations	25,887.90	2,484.14
335	Hydrants	58,687.00	16,542.37
336	Backflow Prevention Devices	5,818.69	427.58
339	Other Plant Miscellaneous Equipment	_____	_____
340	Office Furniture and Equipment	_____	_____
341	Transportation Equipment	10,293.09	_____
342	Stores Equipment	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____
344	Laboratory Equipment	_____	_____
345	Power Operated Equipment	966.00	_____
346	Communication Equipment	_____	_____
347	Miscellaneous Equipment	_____	_____
348	Other Tangible Plant	_____	_____
TOTAL WATER PLANT		\$ <u>945,538.90</u>	\$ <u>247,150.60</u>

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

W-4(a)  
GROUP \_\_\_\_\_

<b>YEAR OF REPORT</b> December 31, 2004
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RETIREMENTS (e)	CURRENT YEAR (f)
	\$
	12,500.00
	1,828.90
	130,422.48
	4,565.00
	687.43
	184,696.18
	29,295.16
	98,874.68
	552,621.96
	56,090.94
	28,372.04
	75,229.37
	6,246.27
(10,293.09)	
	966.00
(10,293.09)	\$ 1,182,396.41

UTILITY NAME: **Harbor Hills Utilities, LP**

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

**WATER UTILITY PLAN**

ACCT. NO.  (a)	ACCOUNT NAME  (b)	CURRENT YEAR  (c)	.1 INTANGIBLE PLANT  (d)
301	Organization	\$ _____	\$ _____
302	Franchises	_____	_____
303	Land and Land Rights	12,500.00	_____
304	Structures and Improvements	1,828.90	_____
305	Collecting and Impounding Reservoirs	_____	_____
306	Lake, River and Other Intakes	_____	_____
307	Wells and Springs	130,422.48	_____
308	Infiltration Galleries and Tunnels	_____	_____
309	Supply Mains	4,565.00	_____
310	Power Generation Equipment	687.43	_____
311	Pumping Equipment	184,696.18	_____
320	Water Treatment Equipment	29,295.16	_____
330	Distribution Reservoirs and Standpipes	98,874.68	_____
331	Transmission and Distribution Mains	552,621.96	_____
333	Services	56,090.94	_____
334	Meters and Meter Installations	28,372.04	_____
335	Hydrants	75,229.37	_____
336	Backflow Prevention Devices	6,246.27	_____
339	Other Plant Miscellaneous Equipment	_____	_____
340	Office Furniture and Equipment	_____	_____
341	Transportation Equipment	_____	_____
342	Stores Equipment	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____
344	Laboratory Equipment	_____	_____
345	Power Operated Equipment	966.00	_____
346	Communication Equipment	_____	_____
347	Miscellaneous Equipment	_____	_____
348	Other Tangible Plant	_____	_____
TOTAL WATER PLANT		\$ 1,182,396.41	\$ _____

W-4(b)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**

December 31, 2004

**T MATRIX**

.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
	\$	\$	\$
12,500.00			
1,828.90			
130,422.48			
4,565.00			
687.43			
184,696.18			
	29,295.16		
		98,874.68	
		552,621.96	
		56,090.94	
		28,372.04	
		75,229.37	
		6,246.27	
			966.00
<u>334,699.99</u>	\$ <u>29,295.16</u>	\$ <u>817,435.26</u>	\$ <u>966.00</u>



UTILITY NAME:

Harbor Hills Utilities, LP

**YEAR OF REPORT**

December 31, 2004

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	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		5.00%
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			
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.

UTILITY NAME: Harbor Hills Utilities, LP

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

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRE**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)
304	Structures and Improvements	\$ 560.67	\$ 55.42
305	Collecting and Impounding Reservoirs		
306	Lake, River and Other Intakes		
307	Wells and Springs	68,476.13	4,347.42
308	Infiltration Galleries and Tunnels		
309	Supply Mains	1,803.56	130.43
310	Power Generation Equipment	207.22	34.37
311	Pumping Equipment	133,201.06	9,001.56
320	Water Treatment Equipment	15,385.95	1,310.95
330	Distribution Reservoirs and Standpipes	37,374.62	2,672.29
331	Transmission and Distribution Mains	134,687.89	35,604.56
333	Services	13,401.32	4,894.24
334	Meters and Meter Installations	10,445.48	1,356.50
335	Hydrants	20,868.93	3,533.10
336	Backflow Prevention Devices	2,187.46	301.62
339	Other Plant Miscellaneous Equipment		
340	Office Furniture and Equipment		
341	Transportation Equipment	11,150.85	(857.76)
342	Stores Equipment		
343	Tools, Shop and Garage Equipment		
344	Laboratory Equipment		
345	Power Operated Equipment	1,279.95	80.50
346	Communication Equipment		
347	Miscellaneous Equipment		
348	Other Tangible Plant		
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 451,031.09</b>	<b>\$ 62,465.20</b>

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

W-6(a)  
GROUP \_\_\_\_\_

<b>YEAR OF REPORT</b> December 31, 2004
--

**RECONCILIATION**

OTHER CREDITS *	TOTAL CREDITS ( d + e )
(e)	(f)
	\$ 55.42
	4,347.42
	130.43
	34.37
	9,001.56
	1,310.95
	2,672.29
	35,604.56
	4,894.24
	1,356.50
	3,533.10
	301.62
	(857.76)
	80.50
	\$ 62,465.20

UTILITY NAME: **Harbor Hills Utilities, LP**

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

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DE**

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE
(a)	(b)	(g)	(h)
304	Structures and Improvements	\$ _____	\$ _____
305	Collecting and Impounding Reservoirs	_____	_____
306	Lake, River and Other Intakes	_____	_____
307	Wells and Springs	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____
309	Supply Mains	_____	_____
310	Power Generation Equipment	_____	_____
311	Pumping Equipment	_____	_____
320	Water Treatment Equipment	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____
331	Transmission and Distribution Mains	_____	_____
333	Services	_____	_____
334	Meters and Meter Installations	_____	_____
335	Hydrants	_____	_____
336	Backflow Prevention Devices	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____
340	Office Furniture and Equipment	_____	_____
341	Transportation Equipment	(10,293.09)	_____
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	_____	_____
TOTAL WATER ACCUMULATED DEPRECIATION		\$ <u>(10,293.09)</u>	\$ _____

W-6(b)  
GROUP \_\_\_\_\_

<b>YEAR OF REPORT</b> December 31, 2004
--

**DEPRECIATION (CONT'D)**

<b>COST OF REMOVAL AND OTHER CHARGES (i)</b>	<b>TOTAL CHARGES (g-h+i) (j)</b>	<b>BALANCE AT END OF YEAR (c+f-k) (l)</b>
	\$	\$ 616.09
		72,823.55
		1,933.99
		241.59
		142,202.62
		16,696.90
		40,046.91
		170,292.45
		18,295.56
		11,801.98
		24,402.03
		2,489.08
		1,360.45
	\$ (10,293.09)	\$ 503,203.20



UTILITY NAME:

Harbor Hills Utilities, LP

**YEAR OF REPORT**

December 31, 2004

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)
Tap Charge	29	\$ 100.00	\$ 2,900.00
Main Extention Charge	29	457.00	13,253.00
Plant Capacity Charge	29	263.00	7,627.00
Meter Installation Charge	29	85.00	2,465.00
Total Credits			\$ 26,245.00

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 196,355.14
Debits during the year:	
Accruals charged to Account 272	\$ 12,178.34
Other debits (specify) :	
Total debits	\$ 12,178.34
Credits during the year (specify) :	
Total credits	\$
Balance end of year	\$ 208,533.48





UTILITY NAME:

Harbor Hills Utilities, LP

**YEAR OF REPORT**

December 31, 2004

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			\$ 1,304.41
461.1	Metered Water Revenue: Sales to Residential Customers	342	366	185,097.74
461.2	Sales to Commercial Customers	41	50	61,948.11
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		383	416	\$ 247,045.85
462.1	Fire Protection Revenue: 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		383	416	\$ 248,350.26
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 16,266.68
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,110.00
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 17,376.68
Total Water Operating Revenues				\$ 265,726.94

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

UTILITY NAME:

**Harbor Hills Utilities, LP**

**YEAR OF REPORT**

December 31, 2004

SYSTEM NAME / COUNTY :

**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	\$ 63,508.06	\$ 6,000.55	\$ 2,889.15
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	15,790.40	2,282.41	1,098.92
610	Purchased Water			
615	Purchased Power	34,966.93	34,718.10	
616	Fuel for Power Production	523.14	523.14	
618	Chemicals	3,719.69		
620	Materials and Supplies	7,940.51		5,611.10
631	Contractual Services-Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	15,000.00		
635	Contractual Services - Testing	4,942.42		
636	Contractual Services - Other	585.75		585.75
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses	985.45	238.61	114.90
656	Insurance - Vehicle	1,852.00	500.02	240.76
657	Insurance - General Liability	5,615.00		
658	Insurance - Workman's Comp.	1,890.24	435.54	209.71
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	149.04		
675	Miscellaneous Expenses	4,269.29		
Total Water Utility Expenses		\$ 161,737.92	\$ 44,698.37	\$ 10,750.29

UTILITY NAME:

Harbor Hills Utilities, LP

YF
D

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

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)
\$ 1,333.46	\$ 1,333.46	\$ 4,000.39	\$ 2,666.92	\$ 18,578.10
507.23	507.23	1,521.62	1,014.39	4,030.02
3,719.69				
	237.60		2,091.81	
4,942.42				
53.03	53.03	159.10	106.07	97.21
111.12	111.12	333.37	222.24	203.73
96.79	96.79	290.36	193.56	281.33
				149.04
\$ 10,763.74	\$ 2,339.23	\$ 6,304.84	\$ 6,294.99	\$ 23,339.43

**EAR OF REPORT**  
December 31, 2004

.8
<b>ADMIN. &amp; GENERAL EXPENSES</b>
(k)
26,706.03
4,828.58
248.83
15,000.00
163.50
129.64
5,615.00
286.16
4,269.29
57,247.03

UTILITY NAME:

Harbor Hills Utilities, LP

**YEAR OF REPORT**

December 31, 2004

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		14,488		14,488	
February		11,833		11,833	26,713
March		15,377		15,377	
April		18,245		18,245	28,777
May		20,038		20,038	
June		17,869		17,869	32,949
July		15,905		15,905	
August		12,521		12,521	25,795
September		8,244		8,244	
October		15,326		15,326	19,868
November		18,391		18,391	
December		15,982		14,488	30,882
Total for Year		184219		182725	164984

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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 (per field test)	1,000 gpm		Deep well
Well #2 (per field test)	1,000 gpm		Deep well

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: Harbor Hills Utilities LP

**YEAR OF REPORT**  
December 31, 2004

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

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>700,000 GPD Max day</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Well head</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Chlorination</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: Harbor Hills Utilities, LP

<b>YEAR OF REPORT</b> December 31, 2004
--

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	391	391
3/4"	Displacement	1.5	5	8
1"	Displacement	2.5	6	15
1 1/2"	Displacement or Turbine	5.0	5	25
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5	3	53
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				<u>539</u>

**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:	
$(126230370 \text{ SFR gallons} / 365 \text{ days} / 361 \text{ avg SFR's}) = 958$	GPD/ERC
$(164983320 \text{ total gallons} / 365 \text{ days} / 958 \text{ GPD/ERC}) = 472$	ERC's

UTILITY NAME: Harbor Hills Utilities, LP

YEAR OF REPORT  
December 31, 2004

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

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 472
2. Maximum number of ERCs \* which can be served. 875 Based on well capacity, fireflow requirements and current pk demand per ERC.
3. Present system connection capacity (in ERCs \*) using existing lines. 799
4. Future connection capacity (in ERCs \*) upon service area buildout. 799
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 500 gpm, res.  
1500 gpm, 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 improvements of this system. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
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
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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



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

**Company:**  
**For the Year Ended December 31, 2004**

(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)	\$ 1304.41	\$ 1304.41	\$ 0
Total Metered Sales (461.1 - 461.5)	247045. <sup>85</sup>	247045. <sup>85</sup>	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)	17376. <sup>68</sup>	17376. <sup>68</sup>	0
<b>Total Water Operating Revenue</b>	\$	\$	\$
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	\$ 265726. <sup>94</sup>	\$ 265726. <sup>94</sup>	\$ 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).