

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of Less Than \$200,000 Each)

# ***ANNUAL REPORT***

WU921-11-AR

PINE HARBOUR WATER UTILITIES, LLC  
Exact Legal Name of Respondent

\_\_\_\_\_  
Certificate Number(s)

*Submitted To The*

**STATE OF FLORIDA**

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2011**

RECEIVED  
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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**FINANCIAL**

**SECTION**

REPORT OF

PINE HARBOUR WATER UTILITIES LLC

(EXACT NAME OF UTILITY)

P O BOX 447 FRUITLAND PARK FL 34731	101 SATELLITE COURT LEESBURG FL 34748	LAKE
Mailing Address	Street Address	County

Telephone Number 352-787-2944 Date Utility First Organized 12/9/1966

Fax Number 352-787-3196 E-mail Address PINEHARBORWATER@AOL.COM

Sunshine State One-Call of Florida, Inc. Member No. PH1849

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

Individual  Sub Chapter S Corporation  1120 Corporation  Partnership

Name, Address and phone where records are located: Plant Technicians Inc. 352-787-2944  
101 Satellite Court Leesburg, FL 34748

Name of subdivisions where services are provided: Pine Harbour Subdivision

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Sandra Wesson</u>	<u>Sr. Vice President</u>	<u>P O Box 447 Fruitland Park, FL 34731</u>	
Person who prepared this report: <u>Sandra Wesson</u>	<u>Sr Vice President</u>	<u>Same as above</u>	
Officers and Managers: <u>Madeline Lipsky</u>	<u>President</u>	<u>Same as above</u>	\$ <u>1000</u>
<u>Sandra Wesson</u>	<u>Sr Vice President</u>	<u>Same as above</u>	\$ <u>1000</u>
<u>Robert Stewart</u>	<u>Sr Vice President</u>	<u>Same as above</u>	\$ <u>1000</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Madeline Lipsky</u>	<u>33 1/3</u>	<u>Same as above</u>	\$ <u>0</u>
<u>Sandra Wesson</u>	<u>33 1/3</u>	<u>Same as above</u>	\$ <u>0</u>
<u>Robert Stewart</u>	<u>33 1/3</u>	<u>Same as above</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

*Revised 7/2/12*

UTILITY NAME: PINE HARBOUR WATER UTILITIES LLC

YEAR OF REPORT DECEMBER 31, 2011
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 22,904	\$ _____	\$ _____	\$ 22,904
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 22,904	\$ _____	\$ _____	\$ 22,904
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 19,694	\$ _____	\$ _____	\$ 19,694
Depreciation Expense_____	F-5	3,647	_____	_____	3,647
CIAC Amortization Expense_____	F-8	_____	_____	_____	_____
Taxes Other Than Income_____	F-7	1,713	_____	_____	1,713
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 25,054	_____	_____	\$ 25,054
Net Operating Income (Loss)		\$ -2,150	\$ _____	\$ _____	\$ -2,150
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -2,150	\$ _____	\$ _____	\$ -2,150

Revised 7/2/12

UTILITY NAME: PINE HARBOUR WATER UTILITIES LLC

YEAR OF REPORT DECEMBER 31, 2011
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 94445	\$ 94445
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	85588	81941
Net Utility Plant -----		\$ 8857	\$ 12504
Cash -----		1907	2808
Customer Accounts Receivable (141) -----		7604	7597
Other Assets (Specify): -----			
Money Market -----		2658	1657
-----			
-----			
-----			
Total Assets -----		\$ 21026	\$ 24566
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	21681	23831
Total Capital -----		\$ 21681	\$ 23831
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		-655	735
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
-----			
-----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	0	0
Total Liabilities and Capital -----		\$ 21026	\$ 24566



UTILITY NAME PINE HARBOUR WATER UTILITIES LLC

YEAR OF REPORT  
DECEMBER 31, \_\_\_\_\_

GROSS UTILITY PLANT

Plant Accounts. (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 94445	\$ _____	\$ _____	\$ 94445
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ _____	\$ _____	\$ 94445

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 81941	\$ _____	\$ _____	\$ 81941
Add Credits During Year:	3647			3647
Accruals charged to depreciation account _____	\$ _____	\$ _____	\$ _____	\$ _____
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 3647	\$ _____	\$ _____	\$ 3647
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 85588	\$ _____	\$ _____	\$ 85588

UTILITY NAME: PINE HARBOUR WATER UTILITIES LLC

*Revised 7/2/12*

YEAR OF REPORT DECEMBER 31, 2011
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ <u>23831</u>
Changes during the year (Specify): Profit/Loss _____	_____ _____	<u>-2150</u> _____
Balance end of year _____	\$ _____	\$ <u>21681</u>

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: Pine Harbour Water Utilities LLC

YEAR OF REPORT DECEMBER 31,
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**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	683	_____	_____	683
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	1030	_____	_____	1030
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Tax Expense _____</b>	<b>\$ 1713</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 1713</b>

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

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Astutant	\$ 595	\$ _____	Accounting Service
Brown & Brown Insurance	\$ 931	\$ _____	Liability Insurance
Custom Controls & Pumps	\$ 1278	\$ _____	Chemicals
Plant Technicians Inc.	\$ 8085	\$ _____	Monthly Service Fees
Plant Technicians Inc.	\$ 1645	\$ _____	Compliance Water Testing
Progress Energy	\$ 861	\$ _____	Utilities
Rhonda Allen	\$ 2565	\$ _____	Lawncare
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

Revised 7/10/12

UTILITY NAME: PINE HARBOUR WATER UTILITIES LLC

YEAR OF REPORT DECEMBER 31, 2011
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**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 33453	\$ _____	\$ 33453
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	33453	_____	33453
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	33453	_____	33453
6) Less Accumulated Amortization _____	33453	_____	33453
7) Net CIAC _____	\$ 0	\$ _____	\$ 0

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ 33453	\$ _____	\$ 33453
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ 33453	\$ _____	\$ 33453

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

UTILITY NAME PINE HARBOUR WATER UTILITIES LLC

YEAR OF REPORT DECEMBER 31, _____
--------------------------------------

\*\*\*NOT APPLICABLE\*\*\*

**SCHEDULE "A"**

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

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

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

UTILITY NAME PINEHARBOUR WATER UTILITIES LLC

YEAR OF REPORT DECEMBER 31, _____
--------------------------------------

\*\*\*NOT APPLICABLE\*\*\*

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

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

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

--

**WATER  
OPERATING  
SECTION**

UTILITY NAME: PINE HARBOUR WATER UTILITIES LLC

YEAR OF REPORT DECEMBER 31,
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 500	\$	\$	\$ 500
302	Franchises				
303	Land and Land Rights	5000			5000
304	Structures and Improvements	5794			5794
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	7763			7763
308	Infiltration Galleries and Tunnels				
309	Supply Mains	6188			6188
310	Power Generation Equipment				
311	Pumping Equipment	16314			16314
320	Water Treatment Equipment	350			350
330	Distribution Reservoirs and Standpipes	15811			15811
331	Transmission and Distribution Lines	22468			22468
333	Services	5692			5692
334	Meters and Meter Installations	4018			4018
335	Hydrants	4547			4547
336	Backflow Prevention Devices				
339	Other Plant and 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				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	<b>Total Water Plant</b>	<b>\$ 94445</b>	<b>\$</b>	<b>\$</b>	<b>\$ 94445</b>



UTILITY NAME: PINE HARBOUR WATER UTILITIES LLC

YEAR OF REPORT  
DECEMBER 31, 2011

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	%	0.036 %	\$ 4153	\$	\$ 207	\$ 4360
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	0.037 %	6782		287	7069
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	0.081 %	7754		503	8257
310	Power Generating Equipment		%	%				
311	Pumping Equipment	15	%	0.067 %	24418		1088	25506
320	Water Treatment Equipment	7	%	0.143 %	584		0	584
330	Distribution Reservoirs & Standpipes	33	%	0.03 %	11586		479	12065
331	Trans. & Dist. Mains	38	%	0.026 %	14582		591	15173
333	Services	35	%	0.025 %	3758		142	3900
334	Meter & Meter Installations	17	%	0.058 %	4978		236	5214
335	Hydrants	40	%	0.025 %	3346		114	3460
336	Backflow Prevention Devices		%	%				
339	Other Plant and 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		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 81941	\$	\$ 3647	\$ 85588

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

UTILITY NAME: PINE HARBOUR WATER UTILITIES LLC

YEAR OF REPORT  
DECEMBER 31, 2011

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_ (Bonus)	3000
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	861
616	Fuel for Power Production	
618	Chemicals	1278
620	Materials and Supplies	
630	Contractual Services:	
	Billing	8085
	Professional	895
	Testing	1645
	Other_ Lawncare	2565
640	Rents	
650	Transportation Expense	
655	Insurance Expense	931
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses__ Bank Charges; Dues; Continuing Education; misc.fees	434
	Total Water Operation And Maintenance Expense	\$ 19694

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	60	60	60
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			<b>Total</b>		

UTILITY NAME: \_\_\_\_\_ PINE HARBOUR WATER UTILITIES LLC

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

SYSTEM NAME: \_\_\_\_\_ PINE HARBOUR WATER UTILITIES LLC

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		372	52	320	320
February		381	18	363	363
March		461	3	458	458
April		545	51	494	494
May		653	62	591	591
June		527	59	459	459
July		430	65	365	365
August		403	36	367	367
September		416	59	357	357
October		410	27	383	383
November		413	46	367	367
December		398	91	307	307
Total for Year		5409	578	4831	4831

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:

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
SCH 80 PVC	6"	2170'			2170'
SCH 40 PVC	2"	675'			675'
SCH 60 PVC	4"	200'			200'

UTILITY NAME: \_\_\_\_\_ PINE HARBOUR WATER UTILITIES LLC

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

SYSTEM NAME: \_\_\_\_\_ PINE HARBOUR WATER UTILITIES LLC

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1985	_____	_____	_____
Types of Well Construction and Casing _____	DEEP WELL CAST IRON	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	250'	_____	_____	_____
Diameters of Wells _____	6"	_____	_____	_____
Pump - GPM _____	300	_____	_____	_____
Motor - HP _____	25	_____	_____	_____
Motor Type * _____	Centrifugal	_____	_____	_____
Yields of Wells in GPD _____	432000	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Concrete	Pneumatic	_____	_____
Capacity of Tank _____	12000	10000	_____	_____
Ground or Elevated _____	Ground	Ground	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	Century	Electric Motors	_____	_____
Type _____	SC Electric	DADP	_____	_____
Rated Horsepower _____	15	7.5	_____	_____
<b>Pumps</b>				
Manufacturer _____	Goulds	Berkley	_____	_____
Type _____	Centrifugal	Centrifugal	_____	_____
Capacity in GPM _____	6 3/8 Impellar	6 Impellar	_____	_____
Average Number of Hours Operated Per Day _____	0	1.5	_____	_____
Auxiliary Power _____	N/A	_____	_____	_____

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	132,000	_____	_____
Type of Source_____	Deep Well	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_____	Pressurized Pneumatic Tank	_____	_____
Make_____	Self Assembled	_____	_____
Permitted Capacity (GPD)_____	185,000	_____	_____
High service pumping Gallons per minute_____	Flow Meter	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment Unit Rating_____	_____	_____	_____
Filtration Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection Chlorinator_____	Chem Tec	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

UTILITY NAME: \_\_\_ Pine Harbour Water Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2011

SYSTEM NAME: \_\_\_ Pine Harbour Water Utilities LLC

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 250

ERCs \* which can be served. \_\_\_\_\_ 529

3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 377

4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ None

5. Estimated annual increase in ERCs \* \_\_\_\_\_ None

6. Is the utility required to have fire flow capacity? \_\_\_\_\_ No

If so, how much capacity is required? \_\_\_\_\_ N/A

7. Attach a description of the fire fighting facilities. \_\_\_\_\_ N/A

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None

9. When did the company last file a capacity analysis report with the DEP? \_ None

10. If the present system does not meet the requirements of DEP rules, submit the following: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

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 # \_\_\_\_\_ 3354644

12. Water Management District Consumptive Use Permit # \_\_\_\_\_ 2901

a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (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).

# WASTEWATER OPERATING SECTION

**Note:** This utility is a water only service; therefore, Pages S-1 through S-6 have been omitted from this report.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, \_\_\_\_\_

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

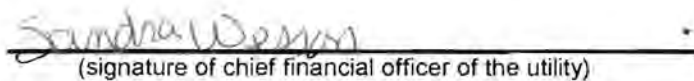
### Items Certified

- |   |   |   |   |
|---|---|---|---|
| 1.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

  
(signature of chief executive officer of the utility)

Date: 3/1/12

- |   |   |   |   |
|---|---|---|---|
| 1.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

  
(signature of chief financial officer of the utility)

Date: 3/1/12

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

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



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

**Company: Pine Harbour Water Utilities LLC**

**For the Year Ended December 31, \_\_ 2011**

(a)	(b)	(c)	(d)
Accounts	Cross Water Revenues Per Sch. F-3	Cross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	22904	22904	0
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Water Operating Revenue</b>	<b>22904</b>	<b>22904</b>	<b>0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>22904</b>	<b>22904</b>	<b>0</b>

Explanations:

Instructions:

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