

**Eric Fryson**

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**From:** Carl Smith [csmith@uswatercorp.net]  
**Sent:** Thursday, November 01, 2012 1:34 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Carl Smith  
**Subject:** Docket no 120148-WU  
**Attachments:** docket no 120148-WU\_general ledger.pdf

This email is to file our requirement of general ledger updates to HWW, Inc.'s general ledger. The attached contains 3 pages in total

Carl Smith  
Director, HWW, Inc.

DOCUMENT NUMBER-DATE  
07418 NOV-12  
FPSC-COMMISSION CLERK

# HARBOR WATERWORKS, INC.

November 1, 2012

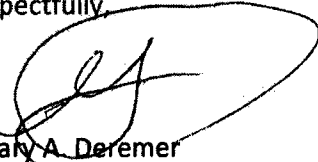
Ms. Ann Cole, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket Number 120148-WU, Application for approval of transfer of Harbor Hills Utility, L.P. water system and Certificate No. 522-W in Lake County to Harbor Waterworks, Inc.(HWW) – General Ledger for HWW Water System.**

Ms. Cole:

Attached is a copy of HWW's general ledger signifying that the Utility's books have been updated to reflect the Commission's approved balances for plant and depreciation as of February 28, 2012 as shown on page 14 of Order NO. PSC-12-0587-PAA-WU. This letter will also serve that HWW has made the adjustments and will be reflected in the Utility's 2012 Annual Report.

Respectfully,

s/ 

s/Gary A. Deremer  
President, Harbor Waterworks, Inc.  
5320 Captains Court  
New Port Richey, FL 34652

Attachment: HWW, Inc. Balance Sheet As of February 28, 2012

C: File

DOCUMENT NUMBER-DATE

07418 NOV-1 2012

4939 Cross Bayou Blvd. New Port Richey, FL 34652 – Tel: (866) 753-8292 Fax: (727) 848-7701

FPSC-COMMISSION CLERK

11:10 AM  
 11/01/12  
 Accrual Basis

Harbor Waterworks, Inc.  
**Balance Sheet**  
 As of February 28, 2012

Feb 28, 12

<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		
130 · Current Assets - Cash		
131.1 · Cash On Hand		437,255.13
131.2 · Cash Bank-Checking 01 - TD Bank		200.00
<b>Total 130 · Current Assets - Cash</b>		<b>437,455.13</b>
<b>Total Checking/Savings</b>		<b>437,455.13</b>
<b>Other Current Assets</b>		
163 · Deposits		
163.1 · Power Utility		8,880.00
<b>Total 163 · Deposits</b>		<b>8,880.00</b>
<b>Total Other Current Assets</b>		<b>8,880.00</b>
<b>Total Current Assets</b>		<b>446,335.13</b>
<b>Fixed Assets</b>		
100 · Fixed Assets		
101.1 · Utility Plant in Service		
300 · WATER UTILITY PLANT B		
303 · Land and Land Rights	12,500.00	
304 · Structures & Improvements	4,419.00	
307 · Wells and Springs	132,717.00	
309 · Supply Mains	4,565.00	
310 · Power Generation Equipment	697.00	
311 · Pumping Equipment	194,563.00	
320 · Water Treatment Equipment	28,371.00	
330 · Distr Reservoirs & Standpipes	101,789.00	
331 · Transmission & Distr Mains	833,412.00	
333 · Services	184,599.00	
334 · Meters and Meter Installs	38,355.00	
335 · Hydrants	139,207.00	
336 · Backflow Devices	14,235.00	
341 · Transportation Equipment	13,847.00	
<b>Total 300 · WATER UTILITY PLANT B</b>	<b>1,703,266.00</b>	
<b>Total 101.1 · Utility Plant in Service</b>	<b>1,703,266.00</b>	
104 · Temp Acct Pint Purch'd, Sold		-497,925.00
108 · Accumulated Depreciation		
108.1 · Water		-770,435.00
<b>Total 108 · Accumulated Depreciation</b>	<b>-770,435.00</b>	
<b>Total 100 · Fixed Assets</b>		<b>434,906.00</b>
270 · CIAC		
271 · Contributions in Aid of Constrc		-782,813.00
272 · Accum Amortization CIAC		347,907.00
<b>Total 270 · CIAC</b>	<b>-434,906.00</b>	
<b>Total Fixed Assets</b>		<b>0.00</b>
<b>TOTAL ASSETS</b>		<b>446,335.13</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Other Current Liabilities</b>		
240 · Current and Accrued Liabilities		
246 · Notes Payable		
246.1 · Deremer - Note Payable		446,335.13
<b>Total 246 · Notes Payable</b>	<b>446,335.13</b>	

DOCUMENT NUMBER - DATE  
 Page 1  
 07418 NOV-12  
 FPSC-COMMISSION CLERK

11:10 AM  
11/01/12  
Accrual Basis

**Harbor Waterworks, Inc.**  
**Balance Sheet**  
As of February 28, 2012

	Feb 28, 12
Total 240 - Current and Accrued Liabilities	446,335.13
Total Other Current Liabilities	446,335.13
Total Current Liabilities	446,335.13
Total Liabilities	446,335.13
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>446,335.13</b>

**Harbor Waterworks, Inc.**  
**Water Service**

**Water Net Book Value as of February 28, 2012**

**Description**

Utility Plant in Service	\$1,690,766
Land	12,500
Accumulated Depreciation	(770,435)
Contributions in Aid of Construction (CIAC)	(782,813)
Accumulated Amortization of CIAC	<u>347,907</u>
Water Net Book Value	\$ 497,925

**Water Account Balances as of February 28, 2012**

<b>Account</b>	<b>Description</b>	<b>UPIS</b>	<b>Accumulated Depreciation</b>
304	Structures & Improvements	\$ 4,419	\$ 1,397
307	Wells & Springs	132,717	104,337
309	Supply Mains	4,565	2,869
310	Power Generating Equipment	687	487
311	Pumping Equipment	194,563	194,563
320	Water Treatment Equipment	28,371	22,809
330	Distribution Reservoirs	101,789	27,812
331	Transmission & Distribution Mains	833,412	296,075
333	Services	184,599	43,126
334	Meters and Meter Installations	38,355	15,004
335	Hydrants	139,207	43,221
336	Backflow Prevention Devices	14,235	7,965
341	Transportation Equipment	<u>13,847</u>	<u>10,770</u>
		\$ 1,690,766	\$770,435