

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

ANNUAL REPORT

OF

LIFE-The Harbor
Exact Legal Name of Respondent

671-W 573-S
Certificate Number(s)

Submitted To The
STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2024

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 preceeding year ending December 31.

Florida Public Service Commission
Division of Water and Wastewater
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 Water and Wastewater, 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

LIFE The Harbor
(EXACT NAME OF UTILITY)

38573 US Highway 19 North	Palm Harbor 34684	Okeechobee County
Mailing Address	Street Address	County

Telephone Number 727-686-2700 Date Utility First Organized _____

Fax Number _____ E-mail Address _____

Sunshine State One-Call of Florida, Inc. Member No. AL2116

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: 38573 US Highway 19 North

Name of subdivisions where services are provided: The Harbor Waterfront Resort

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Wendy Henderson</u>	<u>Manager</u>	<u>10511 Monroe Ct.</u> <u>Lake Wales, FI 33898</u>	\$ <u>None</u>
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>44 Black Willow St</u> <u>Homosassa, FI 34446</u>	\$ <u>None</u>
Officers and Managers:			\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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	Principle Business Address	Salary Charged Utility
<u>K4 Investments LLC</u>	<u>33%</u>	<u>Same as previous report</u>	\$ <u>None</u>
<u>Keller Investment Properties</u>	<u>33%</u>	<u>Same as previous report</u>	\$ <u>None</u>
<u>Brown Florida Holdings LLC</u>	<u>33%</u>	<u>Same as previous report</u>	\$ <u>None</u>

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ 58,080	40,516	\$	\$ 98,596
Commercial_-----					0
Industrial_-----					
Multiple Family_-----					0
Guaranteed Revenues_					
Other (Specify)-----					0
Total Gross Revenue_--		\$ 58,080	\$ 40,516	\$	\$ 98,596
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 32,011	\$ 115,470	\$	\$ 147,481
Depreciation Expense_--	F-5	3,570	8,870		12,440
CIAC Amortization Expense_	F-8	0	0		0
Taxes Other Than Income_--	F-7	2,614	1,823		4,437
Income Taxes_-----	F-7				
Total Operating Expense		\$ 38,195	126,163		\$ 164,358
Net Operating Income (Loss)		\$ 19,885	\$ (85,647)	\$	\$ (65,762)
Other Income:					
Nonutility Income_-----		\$ 0	\$ 0	\$	\$ 0
Interest_-----		0	0		0
Other Deductions:					
Miscellaneous Nonutility Expenses <u>Amortization</u>		\$ 0	\$ 0	\$	\$ 0
Interest Expense_-----		0	0		0
Net Income (Loss)		\$ 19,885	\$ (85,647)	\$	\$ (65,762)

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 258,400	\$ 258,400
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	68,022	55,582
Net Utility Plant -----		\$ 190,378	\$ 202,818
Cash -----			-
Customer Accounts Receivable (141) -----			-
Other Assets (Specify): -----			-
-----			-
-----			-
-----			-
Total Assets -----		\$ 190,378	\$ 202,818
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	(58,770)	
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		6,992
Total Capital -----		\$ (58,770)	\$ 6,992
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----			-
Notes Payable (232) -----			-
Customer Deposits (235) -----			-
Accrued Taxes (236) -----		4,437	4,714
Other Liabilities (Specify) -----			
Accounts Payable Associated Co. -----		244,711	191,112

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	-	-
Total Liabilities and Capital -----		\$ 190,378	\$ 202,818

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service				
-----	\$ <u>100,000</u>	\$ <u>158,400</u>	\$ _____	\$ <u>258,400</u>
Construction Work in				
-----	_____	_____	_____	_____
Other (Specify) -----	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant -----	\$ <u>100,000</u>	\$ <u>158,400</u>	\$ _____	\$ <u>258,400</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year -----	\$ <u>27,223</u>	\$ <u>28,359</u>	\$ _____	\$ <u>55,582</u>
Add Credits During Year:				
Accruals charged to depreciation account -----	\$ <u>3,570</u>	\$ <u>8,870</u>	\$ _____	\$ <u>12,440</u>
Salvage -----	_____	_____	_____	_____
Other Credits (specify) -----	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits -----	\$ <u>30,793</u>	\$ <u>37,229</u>	\$ _____	\$ <u>68,022</u>
Deduct Debits During Year:				
Book cost of plant retired -----	\$ <u>-</u>	\$ <u>-</u>	\$ _____	\$ <u>-</u>
Cost of removal -----	_____	_____	_____	_____
Other debits (specify) -----	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits -----	\$ <u>-</u>	\$ <u>-</u>	\$ _____	\$ <u>-</u>
Balance End of Year -----	\$ <u>30,793</u>	\$ <u>37,229</u>	\$ _____	\$ <u>68,022</u>

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT

DECEMBER 31,

2024

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 _____	\$ _____ -	\$ _____ 6,992
Changes during the year (Specify):		
Net Income _____	_____ 0	_____ (65,762)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____ -	\$ _____ (58,770)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify):		
Retained Earnings_____	_____	_____
Capital Contributions(Distributions)_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____	\$ _____

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: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

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_____	_____	_____	_____	_____
Local property tax_____	_____	_____	_____	_____
Regulatory assessment fee_____	2,614	1,823	_____	4,437
Other (Specify)_____	_____	_____	_____	_____
Payroll Tax	_____	_____	_____	_____
Workers Comp	_____	_____	_____	_____
Total Taxes	\$ 2,614	\$ 1,823	\$ _____	\$ 4,437

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

<p>Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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.</p>			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
_____	\$ _____	\$ _____	Professional services
_____	\$ _____	\$ _____	Professional services
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

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

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 _____	\$ _____	\$ _____	\$ -
Add Credits During Year: _____	-	_____	-
Deduct Debits During Year: _____	-	-	-
Balance End of Year (Must agree with line #6 above.)	\$ -	\$ -	\$ -

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

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

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)	_____	_____ %	%	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(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: LIFE - The Harbor

YEAR OF REPORT	
DECEMBER 31,	2024

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)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

[illegible]

WATER OPERATING SECTION

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____ -
302	Franchises_____	_____	_____	_____	_____ -
303	Land and Land Rights_____	_____	_____	_____	_____ -
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_____	100,000	_____	-	100,000
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____ -
331	Transmission and Distribution Lines_____	_____	_____	_____	_____ -
333	Services_____	_____	_____	_____	_____ -
334	Meters and Meter Installations_____	_____	_____ -	_____	_____ -
335	Hydrants_____	_____	_____	_____	_____ -
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_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 100,000	\$ -	\$ -	\$ 100,000

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT	
DECEMBER 31,	2024

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)
301	Organization and Franchises			2.50%				-
304	Structures and Improvements		%	3.57%	\$	\$	\$	\$ -
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%	3.70%				-
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains		%	3.13%				-
310	Power Generating Equipment		%	5.00%				-
311	Pumping Equipment		%	5.00%				-
320	Water Treatment Equipment		%	3.57%	27,223	-	3570	30,793
330	Distribution Reservoirs & Standpipes		%	3.33%				-
331	Trans. & Dist. Mains		%	2.50%				-
333	Services		%	2.50%				-
334	Meter & Meter Installations		%	5.00%				-
335	Hydrants		%	5.00%				-
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%	10.00%				-
340	Office Furniture and Equipment		%					
341	Transportation Equipment		%	16.67%				-
342	Stores Equipment		%					
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%					
	Totals				\$ 27,223	\$ -	\$ 3,570	\$ 30,793 *

* This amount should tie to Sheet F-5.

UTILITY NAME: LIFE - The HarborYEAR OF REPORT
DECEMBER 31, 2024**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
604	Employee Pensions and Benefits_____	_____
610	Purchased Water_____	_____
615	Purchased Power_____	2,328
616	Fuel for Power Production_____	_____
618	Chemicals_____	4,192
620	Materials and Supplies_____	1,236
630	Contractual Services:	
	Billing_____	_____
	Professional (Contract Ops & Annual Report/Legal)_____	9,780
	Testing_____	2,257
	Other (Repair and Maintenance/Annual Drinking Water) _____	12,218
640	Rents_____	_____
650	Transportation Expense_____	_____
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	_____
	Total Water Operation And Maintenance Expense_____	\$ 32,011 *

* 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)	
Residential Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
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			189	189	189
Other (Specify)	T	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	189	189

YEAR OF REPORT	DECEMBER 31, 2024
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(a)	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
(b)	(c)	(d)	(e)	(f)	
January		529		529	See Note
February		560		560	
March		589		589	
April		588		588	
May		700		700	
June		605		605	
July		530		530	
August		528		528	
September		533		533	
October		650		650	
November		765		765	
December		740		740	
Total for Year	-	7,317	-	7,317	-

Vendor _____
Point of delivery _____

Gallons sold unknown as customers are not individually metered.

[illegible]

UTILITY NAME:

LIFE - The Harbor

YEAR OF REPORT

DECEMBER 31,

2024

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	<u>Approx 1972</u>	<u>Approx 1972</u>	_____	_____
Types of Well Construction and Casing_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	<u>unknown</u>	<u>575</u>	_____	_____
Diameters of Wells_____	<u>4"</u>	<u>6"</u>	_____	_____
Pump - GPM_____	<u>80</u>	<u>80</u>	_____	_____
Motor - HP_____	_____	_____	_____	_____
Motor Type *_____	<u>submersible</u>	<u>submersible</u>	_____	_____
Yields of Wells in GPD_____	_____	_____	_____	_____
Auxiliary Power_____	<u>Generator</u>	<u>Generator</u>	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>Steel Hydro</u>	_____	_____	_____
Capacity of Tank_____	_____	_____	_____	_____
Ground or Elevated_____	<u>Ground</u>	_____	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer_____	_____	_____	_____	_____
Type_____	_____	_____	_____	_____
Rated Horsepower_____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer_____	_____	_____	_____	_____
Type_____	_____	_____	_____	_____
Capacity in GPM_____				
Average Number of Hours Operated Per Day_____				
Auxiliary Power_____				

UTILITY NAME:

LIFE - The Harbor

YEAR OF REPORT
DECEMBER 31 ###

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	17,627	_____	_____
Type of Source_____	Ground	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	_____	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	115,200	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	Chlorine	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	generator	_____	_____

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. Unknown no meters
2. Maximum number of ERC's * which can be served.
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout.
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this:

9. When did the company last file a capacity analysis report with the DEP? 2005
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - 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? No
11. Department of Environmental Protection ID # 3530736
12. Water Management District Consumptive Use Permit # 53-00254
 - 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

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization and Franchises	\$ _____	_____	\$ _____	\$ _____ -
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____	_____ -
354	Structures and Improvements _____	_____	_____	_____	_____ -
355	Power Generation Equipment _____	_____	-	_____	_____ -
360	Collection Sewers - Force _____	_____	_____	_____	_____ -
361	Collection Sewers - Gravity _____	_____	-	_____	_____ -
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____ -
364	Flow Measuring Devices _____	_____	_____	_____	_____ -
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	-	_____	_____ -
371	Pumping Equipment _____	_____	-	_____	_____ -
380	Treatment and Disposal Equipment _____	158,400	-	_____	158,400
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____ -
390	Office Furniture and Equipment _____	_____	_____	_____	_____ -
391	Transportation Equipment _____	_____	_____	_____	_____ -
392	Stores Equipment _____	-	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	-	_____	_____	_____
394	Laboratory Equipment _____	-	_____	_____	_____
395	Power Operated Equipment _____	-	_____	_____	_____ -
396	Communication Equipment _____	-	_____	_____	_____
397	Miscellaneous Equipment _____	-	_____	_____	_____
398	Other Tangible Plant _____	-	_____	_____	_____
	Total Wastewater Plant _____	\$ 158,400	\$ -	\$ -	\$ 158,400 *

* This amount should tie to sheet F-5.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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)
351	Organization and Franchises		%	2.50%			-	-
354	Structures and Improvements		%	3.70%	\$	\$	-	\$
355	Power Generation Equipment		%				-	-
360	Collection Sewers - Force		%	3.70%			-	-
361	Collection Sewers - Gravity		%	2.50%			-	-
362	Special Collecting Structures		%				-	-
363	Services to Customers		%	2.90%			-	-
364	Flow Measuring Devices		%	20.00%			-	-
365	Flow Measuring Installations		%				-	-
370	Receiving Wells		%	4.00%			-	-
371	Pumping Equipment		%	5.60%			-	-
380	Treatment and Disposal Equipment		%	5.60%	28,359		8,870	37,229
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					-
390	Office Furniture and Equipment		%				-	-
391	Transportation Equipment		%	16.70%			-	-
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment		%					
394	Laboratory Equipment		%		-			
395	Power Operated Equipment		%		-			-
396	Communication Equipment		%		-			
397	Miscellaneous Equipment		%		-			
398	Other Tangible Plant		%		-			
	Totals				\$ 28,359	\$ -	\$ 8,870	\$ 37,229 *

* This amount should tie to Sheet F-5.

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ -
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
704	Employee Pensions and Benefits_____	
710	Purchased Wastewater Treatment_____	-
711	Sludge Removal Expense_____	3,480
715	Purchased Power_____	13,756
716	Fuel for Power Production_____	
718	Chemicals_____	7,233
720	Materials and Supplies_____	-
730	Contractual Services:	
	Billing_____	
	Professional (Contract Ops & Annual Report/Legal)_____	27,302
	Testing_____	6,396
	Other (Repair and Maintenance)_____	57,303
740	Rents_____	-
750	Transportation Expense_____	
755	Insurance Expense_____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
770	Bad Debt Expense_____	-
775	Miscellaneous Expenses_____	-
	Total Wastewater Operation And Maintenance Expense_____	\$ 115,470 *
	* This amount should tie to Sheet F-3.	

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service	D	1.0			
All meter sizes					
General Service					
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			189	189	189
Other (Specify) 4-Inch	T				
Total			189	189	189

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

PUMPING EQUIPMENT

Lift Station Number_____	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	_____	_____
Make or Type and nameplate data on pump_____	<u>5hp</u>	<u>2hp</u>	<u>2hp</u>	<u>2 hp</u>	_____	_____
_____	_____	_____	_____	<u>Goulds</u>	_____	_____
Year installed_____	_____	_____	_____	_____	_____	_____
Rated capacity_____	_____	_____	_____	_____	_____	_____
Size_____	<u>3inch</u>	<u>4inch</u>	<u>3inch</u>	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric_____	_____	_____	_____	_____	_____	_____
Mechanical_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches)_____	<u>4"</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.)_____	<u>PVC</u>	_____	_____	_____	_____	_____
Average length_____	_____	_____	_____	_____	_____	_____
Number of active service connections_____	_____	_____	_____	_____	_____	_____
Beginning of year_____	_____	_____	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	_____	_____
End of year_____	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)_____	_____	<u>8"</u>	_____	_____	<u>4"</u>	_____	_____	_____
Type of main_____	_____	<u>PVC</u>	_____	_____	<u>PVC</u>	_____	_____	_____
Length of main (nearest foot)_____	_____	_____	_____	_____	_____	_____	_____	_____
Begining of year_____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	_____	_____	_____	_____
End of year_____	_____	_____	_____	_____	_____	_____	_____	_____

MANHOLES

Size (inches)_____	_____	_____	_____	_____
Type of Manhole_____	_____	_____	_____	_____
Number of Manholes:_____	_____	_____	_____	_____
Beginning of year_____	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____
End of Year_____	_____	_____	_____	_____

UTILITY NAME:

LIFE - The Harbor

YEAR OF REPORT
DECEMBER 31, 2024

TREATMENT PLANT

Manufacturer_____	_____	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	_____	_____	_____
Total Permitted Capacity_____	.80 MGD	_____	_____
Average Daily Flow_____	5,167	_____	_____
Method of Effluent Disposal_____	Perc Ponds	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	62,000	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer_____	_____	_____	_____	_____	_____	_____
Capacity (GPM's)_____	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer_____	_____	_____	_____	_____	_____	_____
Horsepower_____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____	_____	_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
	GPD		
January_____	9,000	_____	Same as treated
February_____	9,000	_____	Same as treated
March_____	8,000	_____	Same as treated
April_____	5,000	_____	Same as treated
May_____	3,000	_____	Same as treated
June_____	3,000	_____	Same as treated
July_____	3,000	_____	Same as treated
August_____	3,000	_____	Same as treated
September_____	4,000	_____	Same as treated
October_____	6,000	_____	Same as treated
November_____	5,000	_____	Same as treated
December_____	4,000	_____	Same as treated
Total for year_____	62,000	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____

Amounts shown in gallons _____

UTILITY NAME:

LIFE - The Harbor

YEAR OF REPORT
DECEMBER 31,

2024

GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served. Approx 116 residents served
2. Maximum number of ERCs* which can be served. unknown
3. Present system connection capacity (in ERCs*) using existing lines. unknown
4. Future connection capacity (in ERCs*) upon service area buildout. unknown
5. Estimated annual increase in ERCs*. unknown

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed?

If so, when? _ v

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement?

10. When did the company last file a capacity analysis report with the DEP? 2005

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP?
- c. When will construction begin?
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP?

12. Department of Environmental Protection ID #

FLA0011041-009

* 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/280 gallons per day).

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2024

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|---|--------------------------------|----|--|
| YES
<input checked="checked" type="checkbox"/> | NO
<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
<input checked="checked" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="checked" type="checkbox"/> | NO
<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
<input checked="checked" type="checkbox"/> | NO
<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. <input checked="checked" type="checkbox"/>	2. <input checked="checked" type="checkbox"/>	3. <input checked="checked" type="checkbox"/>	4. <input checked="checked" type="checkbox"/>	_____ *
				(signature of chief executive officer of the utility)
1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ *
				(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.