

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, 2025

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>20,000</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, 2025

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_ _ _ _ _		\$ 73,295	57,893	\$	\$ 131,188
Commercial_ _ _ _ _					
Industrial_ _ _ _ _					
Multiple Family_ _ _ _ _					
Guaranteed Revenues_ _					
Other (Specify)_ _ _ _ _					
Total Gross Revenue_ _ _		\$ 73,295	\$ 57,893	\$	\$ 131,188
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 47,559	\$ 74,835	\$	\$ 122,394
Depreciation Expense_ _ _ _	F-5	3,570	8,870		12,440
CIAC Amortization Expense_	F-8	0	0		0
Taxes Other Than Income_ _	F-7	3,298	2,605		5,903
Income Taxes_ _ _ _ _	F-7				
Total Operating Expense		\$ 54,427	86,311		\$ 140,738
Net Operating Income (Loss)		\$ 18,868	\$ (28,418)	\$	\$ (9,550)
Other Income:					
Nonutility Income_ _ _ _ _		\$	\$	\$	\$
Interest					
Other Deductions:					
Miscellaneous Nonutility Expenses <u>Amortization</u>		\$	\$	\$	\$
Interest Expense_ _ _ _ _					
Net Income (Loss)		\$ 18,868	\$ (28,418)	\$	\$ (9,550)

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2025

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	80,462	68,022
Net Utility Plant-----		\$ 177,938	\$ 190,378
Cash-----			-
Customer Accounts Receivable (141)-----			-
Other Assets (Specify):-----			-
-----			-
-----			-
-----			-
Total Assets-----		\$ 177,938	\$ 190,378
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	(68,320)	(58,770)
Proprietary Capital (Proprietary and partnership only) (218)-----	F-6		-
Total Capital-----		\$ (68,320)	\$ (58,770)
Long Term Debt (224)-----	F-6	\$	\$
Accounts Payable (231)-----			-
Notes Payable (232)-----			-
Customer Deposits (235)-----			-
Accrued Taxes (236)-----		5,903	4,437
Other Liabilities (Specify)-----			
Accounts Payable Associated Co.		240,354	244,711

Advances for Construction-----			
Contributions in Aid of Construction - Net (271-272)-----	F-8	-	-
Total Liabilities and Capital-----		\$ 177,938	\$ 190,378

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT DECEMBER 31, 2025

GROSS UTILITY PLANT

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

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year -----	\$ 30,793	\$ 37,229	\$	\$ 68,022
Add Credits During Year:				
Accruals charged to depreciation account -----	\$ 3,570	\$ 8,870	\$	\$ 12,440
Salvage -----				
Other Credits (specify) ----- _____				
Total Credits -----	\$ 34,363	\$ 46,099	\$	\$ 80,462
Deduct Debits During Year:				
Book cost of plant retired -----	\$ -	\$ -	\$	\$ -
Cost of removal -----				
Other debits (specify) ----- _____				
Total Debits -----	\$ -	\$ -	\$	\$ -
Balance End of Year -----	\$ 34,363	\$ 46,099	\$	\$ 80,462

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT	
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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_____	\$ _____ -	\$ _____ (58,770)
Changes during the year (Specify):		
_____ Net Income _____	_____ 0 _____	_____ (9,550) _____
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____ -	\$ _____ (68,320)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
<u>Retained Earnings</u>	_____	_____
<u>Capital Contributions(Distributions)</u>	_____	_____
_____	_____	_____
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, 2025

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 _____	3,298	2,605	_____	5,903
Other (Specify) _____	_____	_____	_____	_____
Payroll Tax _____	_____	_____	_____	_____
Workers Comp _____	_____	_____	_____	_____
Total Taxes	\$ 3,298	\$ 2,605	\$ _____	\$ 5,903

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
_____	\$ _____	\$ _____	Professional services
_____	\$ _____	\$ _____	Professional services
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	

UTILITY NAME: LIFE - The Harbor

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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, 2025

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

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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, 2025

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, 2025

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%	30,793	-	3570	34,363
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				\$ 30,793	\$ -	\$ 3,570	\$ 34,363 *

* This amount should tie to Sheet F-5.

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT
DECEMBER 31, 2025

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 10,000
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
604	Employee Pensions and Benefits_____	
610	Purchased Water_____	
615	Purchased Power_____	2,313
616	Fuel for Power Production_____	
618	Chemicals_____	3,990
620	Materials and Supplies_____	-
630	Contractual Services:	
	Billing_____	
	Professional (Contract Ops & Annual Report/Legal/Mgmt Fee)_____	22,840
	Testing_____	3,082
	Other (Repair and Maintenance/Annual Drinking Water)_____	5,334
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_____	\$ 47,559 *
	* 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			189	189	189
Total			189	189	189

UTILITY NAME: LIFE - The Harbor

YEAR OF REPORT
DECEMBER 31, 2025

PUMPING AND PURCHASED WATER STATISTICS

	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)
(a)	(b)	(c)	(d)	(e)	(f)
January		887		887	See Note
February		670		670	
March		894		894	
April		882		882	
May		737		737	
June		634		634	
July		629		629	
August		641		641	
September		595		595	
October		545		545	
November		459		459	
December		464		464	
Total for Year	-	8,037	-	8,037	-

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:

Gallons sold unknown as customers are not individually metered.

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year

UTILITY NAME:

LIFE - The Harbor

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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:

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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

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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.

UTILITY NAME: LIFE - The Harbor

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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%	37,229		8,870	46,099
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				\$ 37,229	\$ -	\$ 8,870	\$ 46,099 *

* This amount should tie to Sheet F-5

UTILITY NAME: LIFE - The Harbor

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WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ 10,000
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
704	Employee Pensions and Benefits_____	
710	Purchased Wastewater Treatment_____	-
711	Sludge Removal Expense_____	1,760
715	Purchased Power_____	8,518
716	Fuel for Power Production_____	
718	Chemicals_____	8,097
720	Materials and Supplies_____	-
730	Contractual Services:	
	Billing_____	
	Professional (Contract Ops & Annual Report/Legal/Mgmt Fee)_____	26,031
	Testing_____	9,540
	Other (Repair and Maintenance)_____	10,889
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_____	\$ 74,835 *

* 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					
All meter sizes	D	1.0			
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) 4-Inch	T				
** D = Displacement C = Compound T = Turbine			Total		
			189	189	189

UTILITY NAME: LIFE - The Harbor

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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_____	_____	_____	_____	_____

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TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____ _____ .80 MGD 5,167 Perc Ponds _____ 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

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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

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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 in Rule 25-30.115 (1), Florida Administrative Code. |
| 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 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 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.
☐ | _____ * |
| | | | | (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.