



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: February 29, 2012

TO: Ann Cole, Commission Clerk, Office of Commission Clerk

FROM: Shannon J. Hudson, Regulatory Analyst IV, Division of Economic Regulation
Lee Eng Tan, Senior Attorney, Office of the General Counsel *LE*

RE: Docket No. 100472-WS - Application for staff-assisted rate case in Manatee County by Heather Hills Estates Utilities LLC

By Order No. PSC-11-0436-PAA-WS, issued September 29, 2011, it was ordered that this docket could be closed administratively once the Utility has provided proof Commission ordered adjustments have been made and the tariff and notice actions are complete.

The Utility has provided proof that it has made the Commission ordered adjustments. The tariff sheets and customer notice have been filed and approved by staff. Therefore, this docket may be closed.

*OK to close
2-29-12
NTJ*

COMMISSION
CLERK

12 FEB 29 PM 3:44

RECEIVED -FPSC

DOCUMENT NUMBER-DATE

01139 FEB 29 12

FPSC-COMMISSION CLERK

Docket No. 100472-WS, Heather Hills Estates Utilities, LLC
Commission Approved Balances per Order No. PSC-11-0436-PAA-WS for year end
12/31/2010

WATER

<u>ACCOUNT</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>DESCRIPTION</u>	Debit	Credit
			<u>PLANT 12/31/2010</u>	<u>ACCUM. DEPR. 12/31/2010</u>
304	3.57%	Structures & Improvements	\$0	\$0
307	3.70%	Wells	\$0	\$0
309	3.13%	Supply Mains	\$0	\$0
310	5.88%	Power Generation Equipment	\$0	\$0
311	5.88%	Pumping Equipment	\$0	\$0
320	5.88%	Water Treatment Equipment	\$0	\$0
330	3.03%	Dist. Reservoirs & Standpipes	\$0	\$0
331	2.63%	Transmission & Dist. Mains	\$61,557	\$1,483
333	2.86%	Services	\$0	\$0
334	5.88%	Meter and Meter installation	\$16,013	\$648
335	2.50%	Hydrants	\$0	\$0
340	16.67%	Office Equipment & Furniture	\$724	\$94
341	16.67%	Trans. Equipment (Truck)	\$1,500	\$250
343	6.67%	Tools Shop and Garage Equip.	\$0	\$0
345	10.00%	Power Operated Equipment	\$0	\$0
348	10.00%	Other Tangible Plant	\$0	\$0
		Total	<u>\$79,794</u>	<u>\$2,475</u>
			Debit	Credit
			CIAC AMORT. 12/31/2010	CIAC 12/31/2010
			<u>\$26,625</u>	<u>\$26,625</u>

Docket No. 100472-WS, Heather Hills Estates Utilities, LLC
Commission Approved Balances per Order No. PSC-11-0436-PAA-WS for year end
12/31/2010

WASTEWATER

<u>ACCOUNT</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>DESCRIPTION</u>	<u>PLANT 12/31/2010</u>	<u>ACCUM. DEPR. 12/31/2010</u>
354	3.70%	Structures & Improvements	\$0	\$0
360	3.70%	Collection Sewers Force	\$0	\$0
361	2.50%	Collection Sewers Gravity	\$72,512	\$72,512
362	2.70%	Special Collecting Structure	\$0	\$0
364	20.00%	Flow Measuring Device	\$0	\$0
370	4.00%	Receiving Wells	\$0	\$0
380	6.67%	Treatment Disposal	\$0	\$0
389	6.67%	Other Plant and Misc. Equipment	\$0	\$0
390	16.67%	Office Equipment & Furniture	\$724	\$724
391	16.67%	Transportation Equipment	\$1,500	\$1,500
393	6.67%	Tools Shop and Garage Equip.	\$0	\$0
395	10.00%	Power Operated Equipment	\$0	\$0
398	10.00%	Other Tangible Plant	\$0	\$0
		Total	<u>\$74,736</u>	<u>\$74,736</u>
			Debit	Credit
			CIAC AMORT. 9/30/2009	CIAC 9/30/2009
			<u>\$0</u>	<u>\$0</u>

11/04/11

Heather Hills Utilities Balance Sheet Standard

As of December 31, 2010

	<u>Dec 31, '10</u>
ASSETS	
Current Assets	
Checking/Savings	
131.1 — Cash	430.74
131.2 — Fifth Third Bank	4,622.71
Total Checking/Savings	<u>5,053.45</u>
Accounts Receivable	
141 — Accounts Receivable	20,533.94
Total Accounts Receivable	<u>20,533.94</u>
Other Current Assets	
131 — Undeposited Funds	401.32
Total Other Current Assets	<u>401.32</u>
Total Current Assets	25,988.71
Fixed Assets	
101 — Utility Plant in Service - Sewe	74,736.00
101.2 — UtilityPlant in Service-Water	79,794.00
108 — A/D & Amortization Utility	-77,211.00
114 — Plant Acquisition Adjustments	99,587.46
115 — Accumulated Depreciation-UP...	-99,587.46
Total Fixed Assets	<u>77,319.00</u>
TOTAL ASSETS	<u><u>103,307.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
232.1 — A/P Rick & Chris Stephens...	44,100.00

11/04/11

Heather Hills Utilities
Balance Sheet Standard
As of December 31, 2010

	<u>Dec 31, '10</u>
236 — Accrued taxes	5,377.00
Total Other Current Liabilities	<u>49,477.00</u>
Total Current Liabilities	49,477.00
Long Term Liabilities	
224 — Note Payable Starkey	115,263.48
271 — Contributions in Aid of Const...	26,625.00
272 — Accum Amort of CIAC	-26,625.00
Total Long Term Liabilities	<u>115,263.48</u>
Total Liabilities	164,740.48
Equity	
215 — Retained Earnings	-66,753.77
218 — Proprietary Capital	40,739.74
218.1 — Opening Bal Equity	-21,402.94
Net Income	-14,015.80
Total Equity	<u>-61,432.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>103,307.71</u></u>

11/04/11

Heather Hills Utilities Trial Balance

As of December 31, 2010

	Dec 31, '10	
	Debit	Credit
131.1 — Cash	430.74	
131.2 — Fifth Third Bank	4,622.71	
131.3 — Savings Account	0.00	
141 — Accounts Receivable	20,533.94	
131 — Undeposited Funds	401.32	
101 — Utility Plant in Service - Sewe	74,736.00	
101.2 — UtilityPlant in Service-Water	79,794.00	
108 — A/D & Amortization Utility		77,211.00
114 — Plant Acquisition Adjustments	99,587.46	
115 — Accumulated Depreciation-UPAA		99,587.46
141.1 — A/R	0.00	
231 — Accounts Payable	0.00	
231.1 — Interdivisional Payable	0.00	
231.2 — A/P	0.00	
231.5 — Interco Receiv/Payable	0.00	
232.1 — A/P Rick & Chris Stephens LLC		44,100.00
236 — Accrued taxes		5,377.00
236.1 — Accrued RAF Fee-S	0.00	
236.2 — Accrued RAF Fee-W	0.00	
241 — Accrued Rent	0.00	
241.1 — Accrued Salaries	0.00	
224 — Note Payable Starkey		115,263.48
271 — Contributions in Aid of Constr		26,625.00
272 — Accum Amort of CIAC	26,625.00	
215 — Retained Earnings	66,753.77	
218 — Proprietary Capital		40,739.74
218.1 — Opening Bal Equity	21,402.94	
218.2 — Withdrawal	0.00	
461 — Water		119,199.10
536 — Fee Income		275.00
Check charge refund	108.84	

11/04/11

Heather Hills Utilities Trial Balance As of December 31, 2010

	Dec 31, '10	
	<u>Debit</u>	<u>Credit</u>
install meters		10,534.17
new valves and water meters		2.00
403.1 — Depreciation-W	2,177.11	
403.2 — Depreciation-S	197.89	
408.2 — Taxes- State	5,377.00	
601 — Payroll Expenses	9,500.00	
615 — Utilities -Water:6410 — Water	86,035.66	
6160 — Dues and Subscriptions	220.80	
6270 — Professional Fees:6565 — Accou...	3,405.99	
630.1 — Repairs	14,608.93	
630.1 — Repairs:6310 — Building Repairs	99.00	
630.1 — Repairs:6320 — Computer Repa...	750.00	
630.1 — Repairs:6330 — Equipment Rep...	208.18	
630.2 — Management Fees -Water	5,000.00	
6375 — Mortgage	7,140.02	
640 — Rent -Water	2,051.08	
650 — Transportation	2,006.59	
665 — Filing Fees - water	172.00	
675 — Miscellaneous - W	18.00	
930 — Postage and Delivery	28.00	
932 — Supplies:6600 — Office	4,820.98	
933 — Licenses and Permits	100.00	
TOTAL	<u>538,913.95</u>	<u>538,913.95</u>