



OFFICE OF THE COUNTY ATTORNEY

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December 21, 2017

Office of the Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

**Re: Application for a Transfer to Water Certificate No. 577-W and Wastewater Certificate 498-S Held by Heather Hills Estate Utilities, LLC
Docket No. 20170151-WS**

To whom it may concern:

Manatee County, a political subdivision of the State of Florida, hereby submits comments on the above-referenced application by and through its undersigned attorney.

In 1996, the Public Service Commission issued an order granting a Grandfather Certificate to Keith & Clara Starkey d/b/a Heather Hills Estates, a private utility established in 1967 to provide water and wastewater services to residents of Heather Hills Estates in Manatee County, Florida (Order No. PSC-96-0434-FOF-WS) (herein after referred to as the "Grandfather Certificate"). The territory served by the private utility's water service is described in the Grandfather Certificate as "Heather Hills Estates" as follows:

Manatee County, Florida

Section 11, Township 35S, Range 17E

The NE 1/4 of the SE 1/4 and the South 1/2 of the SE 1/4 of the NE 1/4.

also

Section 12, Township 35S, Range 17E

From the NW corner of the SW 1/4 of the SW 1/4 of the NW 1/4 run due East 170.0 feet to the Point of Beginning;

thence due North 50.0 feet; thence due East 100.0 feet; thence due South 100.0 feet; thence due West 100.0 feet; thence due North 50.0 feet to the Point of Beginning.

See Attachment A to the Grandfather Certificate.

* Board Certified in Construction Law

** Board Certified in City, County, & Local Government Law

The current applicant, Heather Hills Estates Utilities, LLC (hereinafter referred to as the “Heather Hills Utilities”), is a successor to the private utility issued the Grandfather Certificate and its application contains the same description of the territory served. Manatee County submits these comments to clarify the record and to request that the territory served by Heather Hills Utilities be corrected. Manatee County’s objection to the application is limited to the description of the service territory.

As noted in the Grandfather Certificate, there is a golf course located near Heather Hills Estate. The golf course is currently owned by the Greens of Manatee Golf Course, Inc. See Exhibit A: Property records for Parcel IDs 5588200159 and 5335610050. As noted on the property records, the golf course is not within the Heather Hills Estate subdivision. The Grandfather Certificate stated that the private utility provides water and wastewater services to 353 single family residential customers, a clubhouse and a golf course clubhouse/restaurant, for a total of 355 water customers, and noted that the golf course provides its own wastewater services. This same information is repeated in an Order Approving an Application for Transfer of the Utility (Order No. PSC-10-05-0519-FOF_WS), which also noted that the golf course has a septic tank for wastewater services. Yet, annual reports filed by the Heather Hills Utilities between 1998 and 2009 reflect that it has 354 water customers, not 355.¹ See Exhibit B: Page W-3 from Heather Hills Utilities Annual Reports 1998-2009.

Furthermore, the current Application includes copies of the water and wastewater tariffs filed with the Commission as Exhibit #14 to the Application. These tariffs describe the territory served for water the same as the territory served for wastewater, even though the original Grandfather Certificate and subsequent Order No. PSC-10-05-0519-FOF_WS acknowledge that the golf course does not receive wastewater services from Heather Hills Utilities. See Exhibit C: Original Sheet No. 3.1 of Heather Hills Utilities, LLC Wastewater Tariff and Original Sheet No. 3.1 of Heather Hills Utilities, LLC Water Tariff.

The County believes that the description of the Heather Hills Utilities in the Grandfather Certificate may have accurately described the original situation in 1967. But it is known that by 1985, the golf course ceased being serviced by Heather Hills Utilities and became a water customer of the Manatee County Utilities Department. The Florida Legislature first authorized Manatee County to establish a water and wastewater (sewer) system in 1963. See Chapter 63-1598, Laws of Florida. In or around 1967, when Heather Hills Utilities first began providing water and wastewater services, the Manatee County Utilities System was still being formed and likely was not yet able to provide service to the residents of Heathers Hills Estate or the golf course. Thus, the County believes that when Heather Hills Utilities was established in 1967, it may have provided water service to the golf course.

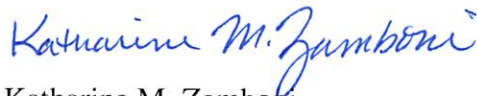
¹ These are the years available for public inspection through the Commission’s website. In 2003, the annual report states that there were 354 residential customers and one new general service customer. But then in the 2005 report, the residential customer number is reported as 353 with one general service customer.

The golf course and its clubhouse/restaurant, however, do not receive water service from Heather Hills Utilities. Rather, Manatee County Utilities Department has had a water customer account for the golf course, currently owned by the Greens of Manatee Golf Course, Inc., since October 22, 1985. The County maintains a ¾" water meter on the golf course property along 1st Street, which is served by a water main on 44th Avenue.

The County believes the application for the Grandfather Certificate contained erroneous information concerning the golf course, which has been repeated in other dockets concerning the Heather Hills Utilities, including the instant docket. As a result, the County respectfully requests that the description of the territory served by Heather Hills Utilities for water and wastewater be revised to exclude the golf course, including the clubhouse/restaurant owned by the Greens of Manatee Golf Course, Inc., unless the Greens of Manatee Golf Course, Inc. provides a written request to receive water service from Heather Hills Utilities instead of the Manatee County Utilities Department.

If there are any questions regarding the water service provided to the Greens of Manatee Golf Course, Inc., please do not hesitate contact me.

Respectfully submitted,



Katharine M. Zamboni
Assistant County Attorney

Enclosures

cc: Mike Smallridge
Heather Hills Utilities, LLC
3336 Grand Blvd., Suite 102
Holiday, FL 34690

William R. Korp
Greens of Manatee Golf Course, Inc.
2 North Tamiami Trail, Suite 500
Sarasota, FL 34236

Exhibit

A

PARID: 5588200159

GREENS OF MANATEE GOLF COURSE INC

101 CORTEZ RD W

ID Block

Account#	5588200159
T/R/S	35S / 17E / 12
Primary Address Location	101 CORTEZ RD W, BRADENTON, FL 34207-1538
Jurisdiction	UNINCORPORATED
Exemption/Classification	No Exemption
DOR Use Code	3800
DOR Description	Golf Courses, Driving Ranges (1555)
Neighborhood Name	CENTRL BRDNTN,US 41-BRADEN RV,70N-RIVER
Neighborhood Number	7355
CRA District	SW-SOUTHWEST COUNTY TIF
CDD District	
Neighborhood Group	
Market Area	73
Zone/Field Reference	C2
Route Number	035
Map ID	5BN12
Acres (If Available)	46.059
Size Disclaimer	Sq foot estimates derived from rounded exterior wall measurements
Number of Units	3
Living/Business area	5408
Total Under Roof	7730
Unit Desc	
Short Legal Desc	NW1/4 OF NW1/4 OF NW1/4, LESS THE NORTH 300 THEREOF, W1/2 OF SW1/4 OF NW1/4 OF NW1/4, W1/2 OF NW1/4 OF SW1/4 OF NW1/4, S1/2 OF SW1/4 OF NW1/4, SW1/4 OF SE1/4 OF NW1/4, ALSO BEG AT
Unit #	
Lot ID	
Block ID	
Subdivision Number	0000000
Subdivision Name	NOT IN SUBDIVISION 0/0
City/County Tax District	0303
Tax District Name	0303 - SOUTHERN MANATEE FIRE RESCUE

TPP Current Year Date Filed
 TPP Current Year Extension Request

Owners

Owner	GREENS OF MANATEE GOLF COURSE INC
Owner Type	CO: CORPORATION
Address	101 CORTEZ RD W
City	BRADENTON
State	FL
Zip Code	34207 1538
International Postal Code	
Country	

Total Value

Latest Certified Values **

Tax Year:	2017
Just Land Value:	\$54,350
Just Improvement Value:	\$795,209
Total Just Value:	\$849,559
New Construction:	\$0
Addition Value:	\$0
Demolition Value:	\$0
Save Our Homes Savings:	\$0
Non Homestead Cap Savings:	\$0
Market Value of Classified Use Land:	\$0
Classified Use Value:	\$0
Total Assessed Value:	\$849,559

Previous Year Values

Previous Year Just Value:	\$830,518
Previous Year Assessed Value:	\$830,518
Previous Year Cap Value:	\$0

**Values are not warranted and are subject to change until TRIM notices are mailed in August.

Non-Ad Valorem Assessments

Levying Authority	
SOUTHERN MANATEE FIRE RESC	\$1,264.19

Exemptions

Account#	5588200159
Exemption Code	10CAP
Description	10% CAPPED SAVINGS
Owner with Exemption	GREENS OF MANATEE GOLF COURSE INC
Year	2011
Override Flag	
Override Type	

Sales

Account#	5588200159
Date	10-JAN-2013
Sale Amount	
Vacant/Improved Indicator	Improved
Qualification Code	11
Qualification Code Description	DISQ-CORR/QC/TAX/NO STAMPS
Book	0000
Page	0000
Grantee Name	GREENS OF MANATEE GOLF COURSE INC
Grantor Name	GREENS OF MANATEE GOLF COURSE INC
Deed Type	-UNKNOWN
Sales Key	2069487

Legal

Description	NW1/4 OF NW1/4 OF NW1/4, LESS THE NORTH 300 THEREOF, W1/2 OF SW1/4 OF NW1/4 OF NW1/4, W1/2 OF NW1/4 OF SW1/4 OF NW1/4, S1/2 OF SW1/4 OF NW1/4, SW1/4 OF
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SE1/4 OF NW1/4, ALSO BEG AT THE NE COR OF THE SW1/4 OF THE SE1/4 OF THE NW1/4 OF SEC 12, TWN 35S, RNG 17E; THE RUN S 00 DEG 05 MIN 58 SEC E A DIST OF 127.01 FT FOR A POB; THE RUN N 89 DEG 54 MIN 02 SEC E 36.50 FT; TH RUN S 00 DEG 05 MIN 58 SEC E 400.17 FT; TH RUN S 89 DEG 54 MIN 02 SEC W 36.50 FT; TH RUN N 00 DEG 05 MIN 58 SEC W 400.17 FT TO THE POB (2341/1534); LESS OR 2453/6475 DESC AS FOLLOWS: A PARCEL OF LAND IN THE NW ¼ OF SEC 12, TWN 35, RNG 17, MORE PARTICULARLY DESC AS FOLLOWS: BEG AT THE SE COR OF NW ¼ OF SE ¼ OF NW ¼ OF SD SEC 12, TH N 89 DEG 37 MIN 38 SEC W, ALG THE S LN OF NW ¼ OF THE SE ¼ OF NW ¼, ALSO ALG THE S LN OF THE E ¼ OF THE N ½ OF SW ¼ OF NW ¼ OF SD SEC 12, A DIST OF 1655.60 FT TO THE SW COR OF THE E ¼ OF THE N ½ OF THE SW ¼ OF NW ¼ OF SD SEC 12; TH S 00 DEG 01 MIN 42 SEC E, A DIST OF 4.00 FT; TH S 89 DEG 21 MIN 01 SEC E, A DIST OF 1655.67 FT; TH N 00 DEG 00 MIN 15 SEC W, A DIST OF 12.00 FT TO THE POB, PI#55882.0015/9

Market Land Lines

Account#	5588200159
Square Feet	2006330
Acres	46.059
Influence Code 1	
Influence Code 2	

Commercial

1 of 3

Account#	5588200159
Building Number	0001
Improvement Name	
Year Built	1966
Units	
Structure Code	387
Description	COUNTRY CLUB
Card	1
Total Under Roof	1798
Business Living Area	1324
Exterior Wall	AS ALUM SIDING
Roof Material	SM SHEET METAL
Roof Type	HG HIP AND/OR GABLE

OBY

1 of 3

Account#	5588200159
Card	1
Code	ASP
Description	ASPHALT PAVING
Year Built	1966
Width	
Length	
Area	28490
Units	1

PARID: 5335610050

GREENS OF MANATEE GOLF COURSE INC

101 CORTEZ RD W

ID Block

Account#	5335610050
T/R/S	35S / 17E / 11
Primary Address Location	101 CORTEZ RD W, BRADENTON, FL 34207-1538
Jurisdiction	UNINCORPORATED
Exemption/Classification	No Exemption
DOR Use Code	3800
DOR Description	Golf Courses, Driving Ranges (1555)
Neighborhood Name	CENTRL BRDNTN,US 41-BRADEN RV,70N-RIVER
Neighborhood Number	7355
CRA District	SW-SOUTHWEST COUNTY TIF
CDD District	
Neighborhood Group	
Market Area	73
Zone/Field Reference	C2
Route Number	036
Map ID	5BN11
Acres (If Available)	4.43
Size Disclaimer	Sq foot estimates derived from rounded exterior wall measurements
Number of Units	5
Living/Business area	0
Total Under Roof	0
Unit Desc	
Short Legal Desc	COM AT THE NE COR OF SEC 11, AND TH RUN S 00 DEG 03 MIN 01 SEC E, ALG THE E LN OF SD SEC 11, A DIST OF 608 FT FOR A POB; TH CONT S 00 DEG 03 MIN 01 SEC E, ALG THE E LN OF SD
Unit #	
Lot ID	
Block ID	
Subdivision Number	0000000
Subdivision Name	NOT IN SUBDIVISION 0/0
City/County Tax District	0302
Tax District Name	0302 - CEDAR HAMMOCK FIRE RESCUE
TPP Current Year Date Filed	
TPP Current Year Extension Request	

Owners

Owner	GREENS OF MANATEE GOLF COURSE INC
Owner Type	CO: CORPORATION
Address	101 CORTEZ RD W
City	BRADENTON
State	FL
Zip Code	34207 1538
International Postal Code	
Country	

Total Value

Latest Certified Values **

Tax Year:	2017
Just Land Value:	\$5,227
Just Improvement Value:	\$0
Total Just Value:	\$5,227
New Construction:	\$0
Addition Value:	\$0
Demolition Value:	\$0
Save Our Homes Savings:	\$0
Non Homestead Cap Savings:	\$354
Market Value of Classified Use Land:	\$0
Classified Use Value:	\$0
Total Assessed Value:	\$5,227

Previous Year Values

Previous Year Just Value:	\$4,430
Previous Year Assessed Value:	\$4,430
Previous Year Cap Value:	\$0

**Values are not warranted and are subject to change until TRIM notices are mailed in August.

Non-Ad Valorem Assessments

Levying Authority	
CEDAR HAMMOCK FIRE RESC	\$63.45

Exemptions

Account#	5335610050
Exemption Code	10CAP
Description	10% CAPPED SAVINGS
Owner with Exemption	GREENS OF MANATEE GOLF COURSE INC
Year	2011
Override Flag	
Override Type	

Sales

1 of 4

Account#	5335610050
Date	27-MAY-2010
Sale Amount	\$1,165,000
Vacant/Improved Indicator	Improved
Qualification Code	05
Qualification Code Description	QUAL-EXCLUDED FROM SRA-MULTI PARCELS
Book	2341
Page	1534
Grantee Name	GREENS OF MANATEE GOLF COURSE INC
Grantor Name	HEATHER HILLS GOLF CLUB INC
Deed Type	WD-WARRANTY DEED
Sales Key	1992767

Legal

Description	COM AT THE NE COR OF SEC 11, AND TH RUN S 00 DEG 03 MIN 01 SEC E, ALG THE E LN OF SD SEC 11, A DIST OF 608 FT FOR A POB; TH CONT S 00 DEG 03 MIN 01 SEC E, ALG
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THE E LN OF SD SEC 11, A DIST OF 924.75 FT; TH RUN S 89 DEG 46 MIN 03 SEC W, A DIST OF 70.04 FT TO A PT IN CEDAR HAMMOCK DRAIN; TH RUN N 44 DEG 19 MIN 27 SEC W, ALG SD CEDAR HAMMOCK DRAIN A DIST OF 376.12 FT; TH RUN N 00 DEG 02 MIN 00 SEC W, ALG THE W LN OF SD E1/2 OF THE SE1/4 OF THE NE1/4 OF THE NE1/4 OF SD SEC 11, A DIST OF 452.80 FT; TH RUN N 89 DEG 27 MIN 19 SEC E, A DIST OF 282.48 FT; TH RUN N 00 DEG 03 MIN 01 SEC W, PAR TO E LN OF SEC 11 AND 50 FT THEREFROM, A DIST OF 200 FT; TH RUN N 89 DEG 27 MIN 19 SEC E, A DIST OF 50 FT TO THE POB. TOGETHER WITH THE RIGHT TO USE IN COMMON WITH GRANTOR ITS SUCCESSORS AND ASSIGNS A NON-EXCLUSIVE PERPETUAL EASMT FOR ROAD, DRAIN & UTILITIES 30 FT WIDE RUNNING FROM CORTEZ RD TO THE ABPVE DESC PROPERTY ALONG THE E SIDE OF SEC 11 AS DESC IN W/D REC IN OR 546 PG 43 & ALSO DESC IN OR 1544 PG 7623, LESS: COM AT THE NE COR OF SEC 11, TWN 35S, RNG 17E, AND THENCE RUN S ALONG THE E LN OF SD SEC, 608.00 FT TO THE POB, TH RUN S 00 DEG 03 MIN 01 SEC E 200 FT; TH RUN S 89 DEG 27 MIN 19 SEC W, 50 FT; TH RUN N 00 DEG 03 DEG 01 MIN W, 200 FT; TH RUN N 89 DEG 27 MIN 19 SEC E, 50.00 FT TO THE POB PI#53356.1005/0

Market Land Lines

Account#	5335610050
Square Feet	192971
Acres	4.43
Influence Code 1	
Influence Code 2	

Exhibit

B

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT
DECEMBER 31, 1997

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 4,206
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	4,343
604	Employee Pensions and Benefits	
610	Purchased Water	18,606
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	360
630	Contractual Services:	
	Operator and Management	
	Testing	
	Other	3,116
640	Rents	1,332
650	Transportation Expense	261
655	Insurance Expense	13
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	40
	Total Water Operation And Maintenance Expense	\$ 32,277
	* 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)	
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	354		354
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
Total			354		354

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT
DECEMBER 31, 1998

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 6,768
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	17,924
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	302
630	Contractual Services:	
	Operator and Management	
	Testing	
	Other	1,938
640	Rents	1,332
650	Transportation Expense	261
655	Insurance Expense	109
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	56
	Total Water Operation And Maintenance Expense	\$ 28,690

* 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)	
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	354		354
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
Total			354		354

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT
DECEMBER 31 1999

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No	Account Name	Amount
601	Salaries and Wages - Employees	\$ 7,461
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	17,622
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	479
630	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other	2,183
640	Rents	1,332
650	Transportation Expense	261
655	Insurance Expense	13
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	66
	Total Water Operation And Maintenance Expense	\$ 29,417

* 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	354		354
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
			Total	354	354

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT DECEMBER 31 2000

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 7,611
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	19,209
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	283
630	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other	2,003
640	Rents	1,332
650	Transportation Expense	261
655	Insurance Expense	13
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	140
	Total Water Operation And Maintenance Expense	\$ 30,852 *

* 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	354		354
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	354		354
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		354

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT
DECEMBER 31 2001

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 7,993
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	19,326
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services:	308
	Billing	
	Professional	
	Testing	
	Other	
640	Rents	1,498
650	Transportation Expense	1,332
655	Insurance Expense	261
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	13
670	Bad Debt Expense	
675	Miscellaneous Expenses	60
	Total Water Operation And Maintenance Expense	\$ 30,791 *

* 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	354		354
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total	354	354

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT DECEMBER 31, 2002

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 7993
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	19250
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	422
630	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other	1159
640	Rents	1332
650	Transportation Expense	261
655	Insurance Expense	13
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	10
	Total Water Operation And Maintenance Expense	\$ 30440 *

* 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	354		354
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		
			354		354

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT
December 31, 2003

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 11,006
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	6,189
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	19,391
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	441
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	
	Testing _____	
	Other _____	1,029
640	Rents _____	1,333
650	Transportation Expense _____	315
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	37
	Total Water Operation and Maintenance Expense _____	\$ 39,741 *

* 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	354	354	354
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0		1	1
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		1.0			
Other (Specify):					
Total			354	355	355

** D = Displacement
C = Compound
T = Turbine

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 8,288
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	6,800
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	22,847
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	151
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	
	Testing _____	
	Other _____	2,706
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	149
675	Miscellaneous Expenses _____	71
	Total Water Operation and Maintenance Expense _____	\$ 41,012 *

* 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	354	354	354
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0		1	1
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		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total	354	355
					355

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 7,728
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	5,250
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	23,434
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	
	Testing _____	
	Other _____	3,539
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	(28)
	Total Water Operation and Maintenance Expense _____	\$ 39,923 *

* 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	354	353	353
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	1	-	-
3/4"	D	1.5			
1"	D	2.5		1	3
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		1.0			
Other (Specify):					
Total			355	354	356

** D = Displacement
C = Compound
T = Turbine

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 9,080
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	4,250
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	23,748
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	413
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	
	Testing _____	
	Other _____	7,996
640	Rents _____	4,875
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	
	Total Water Operation and Maintenance Expense _____	\$ 50,362 *
	* 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	353	353	353
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	3
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		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total	354	354
					356

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 8,593
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	4,250
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	24,158
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	175
	Operator and Management _____	
	Testing _____	960
	Other _____	5,274
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	1,840
	Total Water Operation and Maintenance Expense _____	\$ 45,250 *

* 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	353	353	353
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	3
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		1.0			
Other (Specify):					
Total			354	354	356

** D = Displacement
C = Compound
T = Turbine

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 2,581
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	25,677
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services:	
	Billing	585
	Operator and Management	1,500
	Testing	855
	Other	8,169
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	5,034
	Total Water Operation and Maintenance Expense	\$ 44,401 *

* 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	353	353	353
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	3
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		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total	354	354
					356

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 4,000
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	26,677
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	1,290
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	1,188
	Testing _____	390
	Other _____	7,853
640	Rents _____	800
650	Transportation Expense _____	
655	Insurance Expense _____	206
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	1,360
	Total Water Operation and Maintenance Expense _____	\$ 43,764 *

* 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	353	353	353
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	3
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		1.0			
Other (Specify):					
Total			354	354	356

** D = Displacement
C = Compound
T = Turbine

Exhibit

C

DESCRIPTION OF TERRITORY SERVED

Township 35 South, Range 17 East
Section 11

The NE 1/4 of the SE 1/4 and the South 1/2 of the SE 1/4 of the NE 1/4.

Also

Township 35 South, Range 17 East
Section 12

From the NW corner of the SW 1/4 of the SW 1/4 of the NW 1/4 run due East 170.0 feet to the Point of Beginning; thence due North 50.0 feet; thence due East 100.0 feet; thence due South 100.0 feet; thence due West 100.0 feet; thence due North 50.0 feet to the Point of Beginning.

MICHAEL SMALLRIDGE
ISSUING OFFICER

MANAGING MEMBER
TITLE

DESCRIPTION OF TERRITORY SERVED

Township 35 South, Range 17 East
Section 11

The NE 1/4 of the SE 1/4 and the South 1/2 of the SE 1/4 of the NE 1/4.

Also

Township 35 South, Range 17 East
Section 12

From the NW corner of the SW 1/4 of the SW 1/4 of the NW 1/4 run due East 170.0 feet to the Point of Beginning; thence due North 50.0 feet; thence due East 100.0 feet; thence due South 100.0 feet; thence due West 100.0 feet; thence due North 50.0 feet to the Point of Beginning.

MICHAEL SMALLRIDGE
ISSUING OFFICER

MANAGING MEMBER
TITLE