

CLASS "C"

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WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF
WS925-15-AR
Heather Hills Estates Utilities, LLC

Exact Legal Name of Respondent

577-W / 498-S

Certificate Number(s)

Submitted To The
STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
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DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2015

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FINANCIAL SECTION

REPORT OF

Heather Hills Estates Utilities, LLC
(EXACT NAME OF UTILITY)

4925 3rd St W Bradenton, FL 34207 Mailing Address	4925 3rd St W Bradenton, FL 34207 Street Address	Manatee County
---	--	-------------------

Telephone Number (941) 755-0123 Date Utility First Organized 1967

Fax Number (941) 755-1128 E-mail Address HH4925@verizon.net

Sunshine State One-Call of Florida, Inc. Member No. 173575

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: 4925 3rd St W (941) 755 -0123
Bradenton, FL 34207

Name of subdivisions where services are provided: Heather Hills Estates

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Christina Stephens	Owner	4925 3rd ST W Bradenton, FL 34207	
Person who prepared this report: Beth Browning, CPA	CPA	4800 Manatee Ave W, Bradenton, FL 34209	
Officers and Managers: Richard Stephens	Manager	4925 3rd ST W Bradenton, FL 34207	\$ see below
Christina Stephens	Manager	Same as above	\$ see below
			\$
			\$
			\$

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	Principal Business Address	Salary Charged Utility
Richard Stephens	50%	Same as above	\$ 7500 Mng Fee
Christina Stephens	50%	Same as above	\$ 7500 Mng Fee
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2015

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 58,869	\$ 97,209	\$ 156	\$ 156,234
Commercial_____					0
Industrial_____					0
Multiple Family_____					0
Guaranteed Revenues__					0
Other (Specif Late Fees				-126	-126
Total Gross Revenue___		\$ 58,869	\$ 97,209	\$ 30	\$ 156,108
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 45,567	\$ 86,694	\$	\$ 132,261
Depreciation Expense_____	F-5	2,518			2,518
CIAC Amortization Expense__	F-8				0
Taxes Other Than Income___	F-7	2,004	3,435		5,439
Income Taxes_____	F-7				
Total Operating Expense		\$ 50,089	90,129	0	\$ 140,218
Net Operating Income (Loss)		\$ 8,780	\$ 7,080	\$ 30	\$ 15,890
Other Income:					
Nonutility Income_____		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$	\$	\$	\$
Interest Expense_____		1,256	988		2,244
Net Income (Loss)		\$ 7,524	\$ 6,092	\$ 30	\$ 13,646

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 170185	\$ 170185
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	118642	116124
Net Utility Plant_____		\$ 51543	\$ 54061
Cash_____		19717	-7919
Customer Accounts Receivable (141)_____		838	7523
Other Assets (Specify):_____			

Total Assets _____		\$ 72098	\$ 53665
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		
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6	-14776	-80423
Total Capital _____		\$ -14776	\$ -80423
Long Term Debt (224)_____	F-6	\$ 42529	\$ 80492
Accounts Payable (231)_____			
Notes Payable (232)_____			
Customer Deposits (235)_____			
Accrued Taxes (236)_____			
Other Liabilities (Specify)_____ Accrued Taxes		5339	8594
Related Party Payable		12000	44903
Accrued Mng Fees		13800	
Current Portion of LTD		13206	
Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8		99
Total Liabilities and Capital _____		\$ 72098	\$ 53665

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 96359	\$ 73826	\$ NA	\$ 170185
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 96359	\$ 73826	\$ _____	\$ 170185

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 42687	\$ 73437	\$ _____	\$ 116124
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 2518	\$ _____	\$ _____	\$ 2518
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 2518	\$ _____	\$ _____	\$ 2518
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ 0	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 45205	\$ 73437	\$ _____	\$ 118642

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2015

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	N/A	N/A
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 _____	\$ N/A	\$ N/A
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ -80423	\$ _____
Changes during the year (Specify): Reclassification of partner liability to capital contribution _____	52001	_____
Current Year Income _____	13646	_____
Balance end of year _____	\$ -14776	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Utility Purchase - Issued 02/01/09, Maturity 10/01/2019	3.52	36	\$ 55,735
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 55,735

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

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 _____	2649	4374	_____	7023
Other (Specify) Lisc & Perm _____	56	44	_____	_____
_____ Credit for 2014 _____	-701	-983	_____	-1684
Total Tax Expense _____	\$ 2004	\$ 3435	\$ _____	\$ 5339

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar 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
Jason Tison	\$ 1210	\$ _____	Meter Reader / Maintenance
Beth Browning CPA	\$ 1350	\$ 1350	Accounting Services
Benchmark Enviro, Inc.	\$ 2070	\$ _____	Testing
Christa Pop	\$ 325	\$ 325	Accounting Services
Christina Stephens	\$ 3750	\$ 3750	Management Fee
Richard Stephens	\$ 3750	\$ 3750	Management Fee
Futra Solutions	\$ 256	\$ 256	Computer Support
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>26725</u>	\$ _____	\$ <u>26725</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ <u>0</u>
3) Total_____	<u>26725</u>	_____	<u>26725</u>
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	<u>26725</u>	_____	<u>26725</u>
6) Less Accumulated Amortization_____	<u>-26725</u>	_____	<u>-26725</u>
7) Net CIAC_____	\$ <u>0</u>	\$ _____	\$ <u>0</u>

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_____	\$ <u>26626</u>	\$ _____	\$ <u>26626</u>
Add Debits During Year:_____	_____	_____	_____
PY ADJ _____	<u>99</u>	_____	_____
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>26725</u>	\$ _____	\$ <u>26725</u>

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

UTILITY NAME Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

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>_____</u>	<u>100.00</u> %		<u>_____</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:	<u>None</u> %
Commission Order Number approving AFUDC rate:	_____

UTILITY NAME: Heather Hills Estates Utilities

SCHEDULE "B"

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

[illegible]

**WATER
OPERATING
SECTION**

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

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_____	389	_____	_____	389
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_____	12120	_____	_____	12120
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	_____	_____	_____	_____
320	Water Treatment Equipment_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	55559	_____	_____	55559
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	24912	_____	_____	24912
335	Hydrants_____	1133	_____	_____	1133
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	2246	_____	_____	2246
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_____	\$ 96359	\$ 0	\$ 0	\$ 96359

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

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)
304	Structures and Improvements		%	%	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	40	%	2.5 %	37578		1693	39271
333	Services		%	%				0
334	Meter & Meter Installations	40	%	2.5 %	2938		621	3559
335	Hydrants	40	%	2.5 %	100		29	129
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	6	%	16.67 %	2071		175	2246
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		%	%				
	Totals				\$ 42687	\$	\$ 2518	\$ 45205 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Leather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

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_____	29,846.00
615	Purchased Power_____	_____
616	Fuel for Power Production_____	_____
618	Chemicals_____	_____
620	Materials and Supplies_____	_____
630	Contractual Services:	_____
	Billing_____	_____
	Professional_____	2218
	Testing_____	2070
	Other__ Management Fee_____	7500
	Other_____	923
640	Rents_____	_____
650	Transportation Expense_____	42
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	2968
	Total Water Operation And Maintenance Expense_____	\$ 45567 *

* 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	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)	_____	_____	_____	_____	_____
Total			354	354	355.5

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

SYSTEM NAME: Heather Hills Estates

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_____	779	_____	_____	779	0
February_____	826	_____	_____	826	0
March_____	854	_____	_____	854	2363
April_____	795	_____	_____	795	0
May_____	580	_____	_____	580	0
June_____	513	_____	_____	513	1696
July_____	480	_____	_____	480	0
August_____	518	_____	_____	518	0
September_____	453	_____	_____	453	1360
October_____	481	_____	_____	481	0
November_____	554	_____	_____	554	0
December_____	774	_____	_____	774	1661
Total for Year_____	7607	_____	_____	7607	7080

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:

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	3/4"	2015	_____	_____	15300
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

SYSTEM NAME: Heather Hills Estates

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	None_____	_____	_____	_____
Types of Well Construction and Casing_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	_____	_____	_____	_____
Diameters of Wells_____	_____	_____	_____	_____
Pump - GPM_____	_____	_____	_____	_____
Motor - HP_____	_____	_____	_____	_____
Motor Type *_____	_____	_____	_____	_____
Yields of Wells in GPD_____	_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	None_____	_____	_____	_____
Capacity of Tank_____	_____	_____	_____	_____
Ground or Elevated_____	_____	_____	_____	_____

HIGH SERVICE PUMPING

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

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT DECEMBER 31, 2015

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	20,841	_____	_____
Type of Source_____	Purchased	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	None	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	_____	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

SYSTEM NAME: Heather Hills Estates

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. 356
2. Maximum number of ERCs * which can be served. 356
3. Present system connection capacity (in ERCs *) using existing lines. 356
4. Future connection capacity (in ERCs *) upon service area buildout. 356
5. Estimated annual increase in ERCs *. none
6. Is the utility required to have fire flow capacity? no
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
Replacement of customer meters

9. When did the company last file a capacity analysis report with the DEP? None
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? _____
11. Department of Environmental Protection ID # PWS 6412533
12. Water Management District Consumptive Use Permit # None
 - 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: Heather Hills Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	389	_____	_____	389
354	Structures and Improvements_____	_____	_____	_____	_____
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	_____	_____	_____	_____
361	Collection Sewers - Gravity_____	72262	_____	_____	72262
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_____	_____	_____	_____	_____
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	1175	_____	_____	1175
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_____	\$ 73826	\$ 0	\$ 0	\$ 73826 *

* This amount should tie to sheet F-5.

UTILITY NAME: Heather Hills Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

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)
354	Structures and Improvements		%	%	\$	\$	\$	\$
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity	40	%	2.5 %	72262			72262
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		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment	6	%	16.7 %	1175			1175
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		%	%				
	Totals				\$ 73437	\$ 0	\$ 0	\$ 73437 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Heather Hills Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

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_____	74359
711	Sludge Removal Expense_____	_____
715	Purchased Power_____	_____
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	_____
730	Contractual Services:	
	Billing_____	_____
	Professional _____	1742
	Testing_____	_____
	Other_ Mangement Fee_____	7500
	Other_____	951
740	Rents_____	_____
750	Transportation Expense_____	33
755	Insurance Expense_____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	2109
	Total Wastewater Operation And Maintenance Expense_____	\$ 86694 *

* 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 Customer Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	353	353	353
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5	1	1	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)					
Total			354	354	355.5

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Heather Hills Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

PUMPING EQUIPMENT

Lift Station Number _____	<u>None</u>	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:						
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	<u>4</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	<u>PVC</u>	_____	_____	_____	_____	_____
Average length _____	<u>5'</u>	_____	_____	_____	_____	_____
Number of active service connections _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>355</u>	_____	_____	_____	_____	_____
Added during year _____	<u>355</u>	_____	_____	_____	_____	_____
Retired during year _____	<u>0</u>	_____	_____	_____	_____	_____
End of year _____	<u>355</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	<u>6"</u>	_____	_____	_____	_____	_____	_____	_____
Type of main _____	<u>PVC</u>	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>15300</u>	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	<u>15300</u>	_____	_____	_____	_____	_____	_____	_____

MANHOLES

Size (inches) _____	_____	_____	_____
Type of Manhole _____	<u>Brick</u>	_____	_____
Number of Manholes:			
Beginning of year _____	<u>38</u>	_____	_____
Added during year _____	_____	_____	_____
Retired during year _____	_____	_____	_____
End of Year _____	<u>38</u>	_____	_____

UTILITY NAME: Heather Hills Utilities, LLC

SYSTEM NAME: Heather Hills Estates

YEAR OF REPORT DECEMBER 31, 2015

TREATMENT PLANT

Manufacturer_____	None_____	_____	_____
Type_____	N/A_____	_____	_____
"Steel" or "Concrete"_____	N/A_____	_____	_____
Total Permitted Capacity_____	N/A_____	_____	_____
Average Daily Flow_____	20840_____	_____	_____
Method of Effluent Disposal_____	Purchased_____	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	7,606,700_____	_____	_____

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
January_____	779,300	_____	779,300
February_____	825,700	_____	825,700
March_____	854,000	_____	854,000
April_____	794,900	_____	794,900
May_____	579,800	_____	579,800
June_____	512,600	_____	512,600
July_____	480,200	_____	480,200
August_____	518,000	_____	518,000
September_____	453,300	_____	453,300
October_____	481,400	_____	481,400
November_____	554,000	_____	554,000
December_____	773,500	_____	773,500
Total for year_____	7,606,700	_____	7,606,700

If Wastewater Treatment is purchased, indicate the vendor:

Manatee County Utilities

UTILITY NAME: Heather Hills Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2015

SYSTEM NAME: Heather Hills Estates

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. 356
2. Maximum number of ERCs* which can be served. 356
3. Present system connection capacity (in ERCs*) using existing lines. 356
4. Future connection capacity (in ERCs*) upon service area buildout. 356
5. Estimated annual increase in ERCs*. None
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None
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? No
If so, when? _____
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? N/A
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? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? N/A
12. Department of Environmental Protection ID # PWS 6412533

* 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).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class C**

Company:

For the Year Ended December 31, _2014

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$58,869	\$58,869	\$0
Commercial	0	0	\$0
Industrial	0	0	\$0
Multiple Family	0	0	\$0
Guaranteed Revenues	0	0	\$0
Other	0	0	\$0
Total Water Operating Revenue	\$58,869	\$58,869	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$58,869	\$58,869	\$0

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class C**

Company:

For the Year Ended December 31, 2014

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$97,209	\$97,209	\$0
Commercial	0	0	\$0
Industrial	0	0	\$0
Multiple Family	0	0	\$0
Guaranteed Revenues	0	0	\$0
Other	0	0	\$0
Total Wastewater Operating Revenue	\$97,209	\$97,209	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$97,209	\$97,209	\$0

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

UTILITY NAME:Heather Hills Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2015

CERTIFICATION OF ANNUAL REPORT

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

11/11/2016

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.

116

2.

The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

110

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.

114

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. ☒ X

4. ☒

Chris & Stephanie

(signature of chief executive officer of the utility)

Date:

3/11/2014

1.

2.

3.

4.

(signature of chief financial officer of the utility)

Date:

* 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.