

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

OF  
WS925-16-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  
COMMISSION  
2017 MAR 28 AM 8:53  
DIVISION OF  
ACCOUNTING & FINANCE

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2016**

## 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 Accounting and Finance  
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 Accounting and Finance, 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

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# 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	4900 Manatee Ave W, Ste 101 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, 2016

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 61,995	\$ 102,524	\$ 459	\$ 164,978
Commercial_____					
Industrial_____					
Multiple Family_____					
Guaranteed Revenues_____					
Other (Specify)_____					
Total Gross Revenue_____		\$ 61,995	\$ 102,524	\$ 459	\$ 164,978
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 52,674	\$ 94,721	\$	\$ 147,395
Depreciation Expense_____	F-5	2,371	0		2,371
CIAC Amortization Expense_____	F-8				0
Taxes Other Than Income_____	F-7	2,860	4,585		7,445
Income Taxes_____	F-7				
Total Operating Expense		\$ 57,905	99,306	0	\$ 157,211
Net Operating Income (Loss)		\$ 4,090	\$ 3,218	\$ 459	\$ 7,767
Other Income:					
Nonutility Income_____		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$	\$	\$	\$
Interest Expense_____		1,216	955		2,171
Net Income (Loss)		\$ 2,874	\$ 2,263	\$ 459	\$ 5,596

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 170657	\$ 170185
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	121013	118642
Net Utility Plant_____		\$ 49644	\$ 51543
Cash_____		6601	19717
Customer Accounts Receivable (141)_____		1350	838
Other Assets (Specify):_____			
_____			
_____			
Total Assets_____		\$ 57595	\$ 72098
<b>Liabilities and Capital:</b>			
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	-9180	-14776
Total Capital_____		\$ -9180	\$ -14776
Long Term Debt (224)_____	F-6	\$ 28846	\$ 42529
Accounts Payable (231)_____			
Notes Payable (232)_____			
Customer Deposits (235)_____			
Accrued Taxes (236)_____			
Other Liabilities (Specify)_____ Accrued Taxes		7319	5339
Related Party Payable		12000	12000
Accrued Mng Fees		8300	13800
Current Portion of LTD		10310	13206
Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8		
Total Liabilities and Capital_____		\$ 57595	\$ 72098



UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 96831	\$ 73826	\$ N/A	\$ 170657
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 96831	\$ 73826	\$ _____	\$ 170657

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 45205	\$ 73437	\$ _____	\$ 118642
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 2371	\$ _____	\$ _____	\$ 2371
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 2371	\$ _____	\$ _____	\$ 2371
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 47576	\$ 73437	\$ _____	\$ 121013

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

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 _____	\$ -14776	\$ _____
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Current Year Income _____	5596	_____
Balance end of year _____	\$ -9180	\$ _____

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	\$ 39156
Less Current Portion			-10310
Total _____			\$ 28846

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

**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_____	2790	4530	_____	7320
Other (Specify)_____	_____	_____	_____	_____
<u>Tax and Permits</u> _____	70	55	_____	125
Total Tax Expense_____	\$ 2860	\$ 4585	\$ _____	\$ 7445

**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
Benchmark Enviro, Inc	\$ 2200	\$ 0	Testing
Beth Browning CPA	\$ 1225	\$ 1225	Accounting Services
Christa Pop	\$ 275	\$ 275	Tax Return Preparation
Richards Plumbing	\$ 1150	\$ 0	Line Repairs
Richard Stephens	\$ 3750	\$ 3750	Management Fee
Chris Stephens	\$ 3750	\$ 3750	Management Fee
Muni Billing	\$ 405	\$ 405	Billing Program
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

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 _____	\$ _____	\$ _____	\$ _____
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>26725</u>	\$ _____	\$ <u>26725</u>
Add Debits During Year: _____	_____	_____	_____
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, 2016
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**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:	<u>None</u> %
Commission Order Number approving AFUDC rate:	_____

**UTILITY NAME:** Heather Hills Estates Utilities, LLC

## 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

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UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

**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	472	_____	25384
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	\$ 472	\$ _____	\$ 96831



UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

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 %	39271		1693	40964
333	Services		%	%				
334	Meter & Meter Installations	40	%	2.5 %	3559		621	4180
334	Meter & Meter Installations	17	%	5.8 %	0		28	28
335	Hydrants	40	%	2.5 %	129		29	158
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	6	%	16.67 %	2246		0	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				\$ 45205	\$	\$ 2371	\$ 47576 *

\* This amount should tie to Sheet F-5.

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

**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_____	32214
615	Purchased Power_____	_____
616	Fuel for Power Production_____	_____
618	Chemicals_____	_____
620	Materials and Supplies_____	_____
630	Contractual Services:	
	Billing_____	_____
	Professional_____	1905
	Testing_____	2200
	Other_ Management Fee	7500
	Other_____	1258
640	Rents_____	_____
650	Transportation Expense_____	4969
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	2628
	Total Water Operation And Maintenance Expense_____	\$ 52674 *

\* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	353	353	353
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
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)	_____	_____	_____	_____	_____
<b>** D = Displacement C = Compound T = Turbine</b>					
<b>Total</b>			<u>354</u>	<u>354</u>	<u>355.5</u>

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

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_____	723	_____	_____	723	_____
February_____	823	_____	_____	823	_____
March_____	796	_____	_____	796	2245
April_____	903	_____	_____	903	_____
May_____	830	_____	_____	830	_____
June_____	741	_____	_____	741	2403
July_____	681	_____	_____	681	_____
August_____	412	_____	_____	412	_____
September_____	505	_____	_____	505	1340
October_____	435	_____	_____	435	_____
November_____	487	_____	_____	487	_____
December_____	729	_____	_____	729	1671
Total for Year_____	8065	_____	_____	8065	7659

If water is purchased for resale, indicate the following:

Vendor Manatee County Utilities

Point of delivery 5th St W

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"	15300	_____	_____	15300
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

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 Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	Unlimited_____	_____	_____
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, 2016

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

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UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**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	\$ _____	\$ _____	\$ 73826 *

\* This amount should tie to sheet F-5.



UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

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	\$	\$	\$ 73437 *

\* This amount should tie to Sheet F-5.

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

**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_____	77378
711	Sludge Removal Expense_____	_____
715	Purchased Power_____	_____
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	_____
730	Contractual Services:	_____
	Billing_____	_____
	Professional_____	1905
	Testing_____	_____
	Other_____ Management Fee	7500
	Other_____	108
740	Rents_____	_____
750	Transportation Expense_____	3904
755	Insurance Expense_____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	3926
	Total Wastewater Operation And Maintenance Expense_____	\$ 94721 *

\* 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 Equivalent Customers (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 Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

**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>0</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_____	<u>0</u>	_____	_____	_____	_____	_____	_____
Retired during year_____	<u>0</u>	_____	_____	_____	_____	_____	_____
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_____	<u>0</u>	_____	_____
Retired during year_____	<u>0</u>	_____	_____
End of Year_____	<u>38</u>	_____	_____

UTILITY NAME: Heather Hills Estates Utilities, LLC

SYSTEM NAME: Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 2016

**TREATMENT PLANT**

Manufacturer_____	None		
Type_____	N/A		
"Steel" or "Concrete"_____	N/A		
Total Permitted Capacity_____	N/A		
Average Daily Flow_____	22,094		
Method of Effluent Disposal_____	Purchased		
Permitted Capacity of Disposal_____			
Total Gallons of Wastewater treated_____	8,064,300		

**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_____	723,400		723,400
February_____	822,900		822,900
March_____	795,600		795,600
April_____	903,100		903,100
May_____	829,500		829,500
June_____	741,000		741,000
July_____	681,000		681,000
August_____	411,800		411,800
September_____	504,500		504,500
October_____	435,300		435,300
November_____	486,800		486,800
December_____	729,400		729,400
Total for year_____	8,064,300		8,064,300

If Wastewater Treatment is purchased, indicate the vendor:

Manatee County Utilities

UTILITY NAME: Heather Hills Estates Utilities, LLC

SYSTEM NAME: Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 2016

**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. N/A
  - 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:  
 $ERC = (\text{Total SFR gallons sold (omit 000/365 days/280 gallons per day)})$

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2016

## CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

### Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Chris Stephens</u> *
				(signature of chief executive officer of the utility)
				Date: <u>3/22/2017</u>
<hr/>				
1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ *
				(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.

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

**Company:**

**For the Year Ended December 31, \_2016**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$61,995	\$61,995	\$0
Commercial	0	0	\$0
Industrial	0	0	\$0
Multiple Family	0	0	\$0
Guaranteed Revenues	0	0	\$0
Other	0	0	\$0
<b>Total Water Operating Revenue</b>	<b>\$61,995</b>	<b>\$61,995</b>	<b>\$0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Water Operating Revenues</b>	<b>\$61,995</b>	<b>\$61,995</b>	<b>\$0</b>

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, 2016**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$102,524	\$102,524	\$0
Commercial	0	0	\$0
Industrial	0	0	\$0
Multiple Family	0	0	\$0
Guaranteed Revenues	0	0	\$0
Other	0	-1860	\$1,860
<b>Total Wastewater Operating Revenue</b>	\$102,524	\$100,664	\$1,860
<b>LESS: Expense for Purchased Wastewater         from FPSC-Regulated Utility</b>	0	0	0
<b>Net Wastewater Operating Revenues</b>	\$102,524	\$100,664	\$1,860

**Explanations:**

Difference of \$1,860 is Refund paid to customer for a line break. It is an expense item in the Annual Report

**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).