

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

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ANNUAL REPORT

OF

WS925-17-AR

Heather Hills Estates Utilities, LLC

Exact Legal Name of Respondant

WS925-17-AR

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2017

RECEIVED
FLORIDA PUBLIC SERVICE
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DIVISION OF
ACCOUNTING & FINANCE

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 Economic Regulation
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 Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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**FINANCIAL
SECTION**

REPORT OF

Heather Hills Estates Utilities, LLC

(EXACT NAME OF UTILITY)

3336 Grand Boulevard, Suite #102 Mailing Address		4925 3rd Street W, Bradenton FL 34207 Street Address	Manatee County
Telephone Number	727-937-6275	Date Utility First Organized	1967
Fax Number	727-940-2907	E-mail Address	accounting@fus1llc.com

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

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: 3336 Grand Blvd, #102
Holiday, FL 34690

Name of subdivisions where services are provided: Heather Hills Estates

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Michael Smallridge	Managing Member	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 4618
Person who prepared this report: Marianne McDonald	CFO	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 2353
Officers and Managers: Michael Smallridge	Managing Member	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 4618
			\$
			\$
			\$
			\$
			\$

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
Michael Smallridge	100%	3336 Grand Blvd, #102 Holiday, FL 34690	\$ 4618
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Heather Hills Estates Utilities, LLC

<p>YEAR OF REPORT DECEMBER 31, 2017</p>

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ 60,231	\$ 96,801	\$ _____	\$ 157,032
Commercial_-----		_____	_____	_____	0
Industrial_-----		_____	_____	_____	0
Multiple Family_-----		_____	_____	_____	0
Guaranteed Revenues_--		_____	_____	_____	0
Late Fees		<u>734</u>	<u>_____</u>	<u>_____</u>	<u>734</u>
Total Gross Revenue_--		\$ <u>60,964</u>	\$ <u>96,801</u>	\$ <u>_____</u>	\$ <u>157,765</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>52,091</u>	\$ <u>94,178</u>	\$ <u>_____</u>	\$ <u>146,269</u>
Depreciation Expense_--	F-5	<u>3,362</u>	<u>274</u>	<u>_____</u>	<u>3,637</u>
CIAC Amortization Expesne	F-8	<u>0</u>	<u>0</u>	<u>_____</u>	<u>0</u>
Taxes Other Than Income_--	F-7	<u>3,244</u>	<u>4,857</u>	<u>_____</u>	<u>8,101</u>
Income Taxes_-----	F-7	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>0</u>
Total Operating Expense		\$ <u>58,697</u>	<u>99,309</u>	<u>_____</u>	\$ <u>158,006</u>
Net Operating Income (Loss)		\$ <u>2,267</u>	\$ <u>-2,508</u>	\$ <u>_____</u>	\$ <u>-241</u>
Other Income:					
Nonutility Income_-----		\$ _____	\$ _____	\$ _____	\$ 0
Interest Income		<u>0</u>	<u>0</u>	<u>_____</u>	<u>0</u>
		<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>0</u>
Other Deductions:					
Non-Utility Expense		\$ _____	\$ _____	\$ _____	\$ 0
Interest Expense		<u>4,075</u>	<u>4,075</u>	<u>_____</u>	<u>8,151</u>
		<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>0</u>
Net Income (Loss)		\$ <u>-1,808</u>	\$ <u>-6,583</u>	\$ <u>_____</u>	\$ <u>-8,391</u>

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2017

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year	x
Assets:				
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>168214</u>	\$ <u>170657</u>	
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>124342</u>	<u>121013</u>	
Net Utility Plant _____		\$ <u>43872</u>	\$ <u>49644</u>	
Cash _____		<u>12774</u>	<u>6601</u>	
Customer Accounts Receivable (141) _____		<u>46928</u>	<u>1350</u>	
Due To/From Parent Company (135) _____		<u>-1766</u>		
Deferred Costs (186) _____		<u>3332</u>		
Acquisition Adjustment (114) _____		<u>94432</u>		
		<u>0</u>		
Total Assets _____		\$ <u><u>199573</u></u>	\$ <u><u>57595</u></u>	
Liabilities and Capital:				
Common Stock Issued (201) _____	F-6			
Preferred Stock Issued (204) _____	F-6			
Other Paid in Capital (211) _____		<u>2150</u>		
Retained Earnings (215) _____	F-6	<u>-8391</u>		
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		<u>-9180</u>	
Total Capital _____		\$ <u>-6241</u>	\$ <u>-9180</u>	
Accounts Payable (231) _____		\$ <u>37972</u>	\$ _____	
Accrued Taxes Payable (236) _____		<u>7099</u>	<u>7319</u>	
Long Term Debt (224) _____		<u>132500</u>	<u>28846</u>	
Line of Credit _____		<u>28243</u>		
Related Party Payable _____			<u>12000</u>	
Accrued Mgmt Fees _____			<u>8300</u>	
			<u>10310</u>	
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>0</u>		
Total Liabilities and Capital _____		\$ <u><u>199573</u></u>	\$ <u><u>57595</u></u>	

x From sellers 2016AR

UTILITY NAME Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2017

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>94585</u>	\$ <u>73629</u>	\$ _____	\$ <u>168214</u>
Construction Work in Progress (105) _____	_____	_____	_____	0
Other (Specify)	_____	_____	_____	0
_____	_____	_____	_____	0
_____	_____	_____	_____	0
Total Utility Plant _____	\$ <u>94585</u>	\$ <u>73629</u>	\$ _____	\$ <u>168214</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>48443</u>	\$ <u>72262</u>	\$ _____	\$ <u>120705</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>3362</u>	\$ <u>274</u>	\$ _____	\$ <u>3637</u>
Salvage _____	_____	_____	_____	0
Other Credits (specify) _____	_____	_____	_____	0
_____	_____	_____	_____	0
Total Credits _____	\$ <u>3362</u>	\$ <u>274</u>	\$ _____	\$ <u>3637</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Cost of removal _____	_____	_____	_____	0
Other debits (specify)	_____	_____	_____	0
_____ Retire	_____	_____	_____	0
Total Debits _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Balance End of Year _____	\$ <u>51805</u>	\$ <u>72536</u>	\$ _____	\$ <u>124342</u>

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2017

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ _____ 0 a
Changes during the year (Specify): _____	_____	-8,391
_____	_____	_____
Balance end of year _____ formula	\$ _____	\$ <u>-8,391</u>

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): <u>Paid in Capital (211)</u>	2150	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>Iberia Bank Mortgage *3563 (\$140,000, Issued 3/3/17, Matures 4/3/22)</u>	6.63%	60	\$ 132500
_____	_____	_____	0
_____	_____	_____	0
Total _____	_____	_____	\$ <u>132500</u>

a acquisition entry for purchase

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2017

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
Payroll Tax.....	471	471		941
Regulatory Assessment Fee.....	2743	4356		7099
Property Tax.....				0
Other Tax.....	30	30		60
				0
				0
Total Tax Expense _____	\$ 3244	\$ 4857	\$ 0	\$ 8101

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
Benchmark EnviroAnalytical, Inc.	\$ 1320	\$ _____	Contractual Testing
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 26625 a	\$ _____	\$ 26625
2) Add credits during year _____	0	0	0
	\$ _____	\$ _____	\$ _____
3) Total _____	26625	0	26625
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	26625	0	26625
6) Less Accumulated Amortization _____	-26625	0	-26625
7) Net CIAC _____	\$ 0	\$ 0	\$ 0

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 _____	\$ 26625 a	\$ _____	\$ 26625
Add Debits During Year: _____	0	_____	0
Adjustments _____	0	_____	0
Deduct Credits During Year: _____	0	_____	0
Balance End of Year (Must agree with line #6 above.)	\$ 26625	\$ 0	\$ 26625

a acquisition entry for purchase

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

UTILITY NAME Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2017

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	_____	_____ %	_____ %	_____ %
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:	_____ %
Commission Order Number approving AFUDC rate:	_____

**WATER
OPERATING
SECTION**

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2017

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____				0
303	Land and Land Rights_____	389 a			389
304	Structures and Improvements_____				0
305	Collecting and Impounding Reservoirs_____				0
306	Lake, River and Other Intakes_____				0
307	Wells and Springs_____				0
308	Infiltration Galleries and Tunnels_____				0
309	Supply Mains_____	12120 a			12120
310	Power Generation Equipment_____				0
311	Pumping Equipment_____				0
320	Water Treatment Equipment_____				0
330	Distribution Reservoirs and Standpipes_____				0
331	Transmission and Distribution Lines_____	55559 a			55559
333	Services_____				0
334	Meters and Meter Installations_____	25384 a			25384
335	Hydrants_____	1133 a			1133
336	Backflow Prevention Devices_____				0
339	Other Plant and Miscellaneous Equipment_____				0
340	Office Furniture and Equipment_____				0
341	Transportation Equipment_____				0
342	Stores Equipment_____				0
343	Tools, Shop and Garage Equipment_____				0
344	Laboratory Equipment_____				0
345	Power Operated Equipment_____				0
346	Communication Equipment_____				0
347	Miscellaneous Equipment_____				0
348	Other Tangible Plant_____				0
	Total Water Plant_____	\$ 94585	\$ 0	\$ 0	\$ 94585

a acquisition entry for purchase

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2017

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
301	Organization (Original Certificate)	40		2.50				
304	Structures and Improvements	27	%	3.70 %	\$	\$	\$	\$ 0
305	Collecting and Impounding Reservoirs		%	%				0
306	Lake, River and Other Intakes		%	%				0
307	Wells and Springs	27	%	3.70 %				0
308	Infiltration Galleries & Tunnels		%	%				0
309	Supply Mains	32	%	3.13 %	2367 a		379	2746
310	Power Generating Equipment		%	%				0
311	Pumping Equipment (Electric)	17	%	5.88 %				0
311	Pumping Equipment (Sub Pump)	17	%	5.88 %				0
320	Water Treatment Equipment	17	%	5.88 %				0
330	Distribution Reservoirs & Standpipes	33	%	3.03 %				0
331	Trans. & Dist. Mains	38	%	2.63 %	41330 a		1462	42792
333	Services	35	%	2.86 %				0
334	Meter & Meter Installations	17	%	5.88 %	4581 a		1493	6074
335	Hydrants		%	%	165 a		28.33	193
336	Backflow Prevention Devices		%	%				0
339	Other Plant and Miscellaneous Equipment		%	%				0
340	Office Furniture and Equipment	6	%	16.67 %				0
341	Transportation Equipment	6	%	16.67 %				0
342	Stores Equipment		%	%				0
343	Tools, Shop and Garage Equipment		%	%				0
344	Laboratory Equipment		%	%				0
345	Power Operated Equipment		%	%				0
346	Communication Equipment		%	%				0
347	Miscellaneous Equipment		%	%				0
348	Other Tangible Plant		%	%				0
	Totals				\$ 48443	\$ 0	\$ 3362	\$ 51805 *

* This amount should tie to Sheet F-5.

a acquisition entry for purchase

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2017

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees.....	\$ 6117
603	Salaries and Wages - Officers.....	2309
604	Employee Benefits.....	398
610	Purchased Water.....	29379
620	Materials & Supplies.....	1136
631	Contractual Services - Professional.....	1304
635	Contractual Services - Testing.....	1800
636	Contractual Services - Other.....	359
640	Rents.....	655
650	Transportation.....	794
655	Insurance.....	959
665	Regulatory Commission.....	0
670	Bad Debt Expense.....	169
675	Miscellaneous Expense.....	6712
Total Water Operation And Maintenance Expense		\$ 52091 *

* 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, 2017

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January_____	738	_____	_____	_____	_____
February_____	749	_____	_____	_____	_____
March_____	765	_____	_____	_____	_____
April_____	649	_____	_____	_____	_____
May_____	629	_____	_____	_____	_____
June_____	522	_____	_____	_____	1780
July_____	502	_____	_____	_____	_____
August_____	505	_____	_____	_____	_____
September_____	509	_____	_____	_____	1385
October_____	497	_____	_____	_____	_____
November_____	657	_____	_____	_____	_____
December_____	758	_____	_____	_____	1778
Total for Year_____	<u>7480</u>	_____	_____	_____	<u>4943</u>

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, 2017

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)
Motors				
Manufacturer _____	None _____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
Pumps				
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, 2017

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, 2017

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.

- 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 Estates Utilities, LLC

YEAR OF REPORT December 31, 2017
--

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	72512	_____	_____	72512
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	_____	728	_____	728
390	Office Furniture and Equipment	_____	_____	_____	_____
391	Transportation Equipment	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____
	Total Wastewater Plant	\$ <u>72901</u>	\$ <u>728</u>	\$ <u>0</u>	\$ <u>73629</u>

a acquisition entry for purchase

* This amount should tie to sheet F-5.

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT December 31, 2017

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organizational Costs	40	%	2.50 %	\$ _____	\$ _____	\$ _____	\$ _____
354	Structures & Improvements	27	%	3.70	_____	_____	_____	_____
355	Power Generation Equipment	_____	%	_____ %	_____	_____	_____	_____
360	Collection Sewers - Force	27	%	3.70 %	_____	_____	_____	_____
361	Collection Sewers - Gravity	40	%	2.50 %	72262 a	_____	250	72512
362	Special Collecting Structures	37	%	2.7 %	_____	_____	_____	_____
363	Services to Customers	35	%	2.86 %	_____	_____	_____	_____
364	Flow Measuring Devices	_____	%	_____ %	_____	_____	_____	_____
365	Flow Measuring Installations	_____	%	_____ %	_____	_____	_____	_____
370	Receiving Wells	_____	%	_____ %	_____	_____	_____	_____
371	Pumping Equipment	15	%	6.67 %	_____	_____	_____	_____
380	Treatment and Disposal Equipment	15	%	6.67 %	_____	_____	_____	_____
381	Plant Sewers	_____	%	_____ %	_____	_____	_____	_____
382	Outfall Sewer Lines	30	%	3.33 %	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	_____	_____	24	24
390	Office Furniture and Equipment	_____	%	_____ %	_____	_____	_____	_____
391	Transportation Equipment	_____	%	_____ %	_____	_____	_____	_____
392	Stores Equipment	_____	%	_____ %	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	%	_____ %	_____	_____	_____	_____
394	Laboratory Equipment	_____	%	_____ %	_____	_____	_____	_____
395	Power Operated Equipment	_____	%	_____ %	_____	_____	_____	_____
396	Communication Equipment	_____	%	_____ %	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	%	_____ %	_____	_____	_____	_____
398	Other Tangible Plant	10	%	10.00 %	_____	_____	_____	_____
	Totals	_____	_____ %	_____ %	\$ 72262	\$ 0	\$ 274	\$ 72536 *

* This amount should tie to Sheet F-5.

a acquisition entry for purchase

UTILITY NAME:

Heather Hills Estates Utilities, LLC

YEAR OF REPORT December 31, 2017

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees.....	\$ 6117
703	Salaries and Wages - Officers.....	2309
704	Employee Benefits.....	398
711	Sludge Removal.....	0
710	Purchased Wastewater.....	73803
720	Materials & Supplies.....	835
731	Contractual Services - Professional.....	1304
735	Contractual Services - Testing.....	0
736	Contractual Services - Other.....	122
740	Rents.....	655
750	Transportation.....	794
755	Insurance.....	959
765	Regulatory Commission.....	0
770	Bad Debt Expense.....	169
775	Miscellaneous Expense.....	6712
Total Wastewater Operation And Maintenance Expense _____		\$ 94178

* This amount should tie to Sheet F-3.

WASTEWATER 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					
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			<u>354</u>	<u>354</u>	<u>355.5</u>

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME:

Heather Hills Estates Utilities, LLC

YEAR OF REPORT December 31, 2017

PUMPING EQUIPMENT

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:						
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

	Collecting Mains			Force Mains			
Size (inches) _____	6"	_____	_____	_____	_____	_____	_____
Type of main _____	PVC	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____		_____	_____	_____	_____	_____	_____
Beginning of year _____	15300	_____	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____	_____
End of year _____	15300	_____	_____	_____	_____	_____	_____

MANHOLES

Size (inches) _____	_____	_____	_____
Type of Manhole _____	Brick	_____	_____
Number of Manholes:			
Beginning of year _____	38	_____	_____
Added during year _____	0	_____	_____
Retired during year _____	0	_____	_____
End of Year _____	38	_____	_____

UTILITY NAME:

Heather Hills Estates Utilities, LLC

<p>YEAR OF REPORT December 31, 2017</p>

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_____	738	_____	_____
February_____	749	_____	_____
March_____	765	_____	_____
April_____	649	_____	_____
May_____	629	_____	_____
June_____	522	_____	_____
July_____	502	_____	_____
August_____	505	_____	_____
September_____	509	_____	_____
October_____	497	_____	_____
November_____	657	_____	_____
December_____	_____	_____	_____
Total for year_____	6722	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2017

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 N/A 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 = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: Heather Hills Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2017

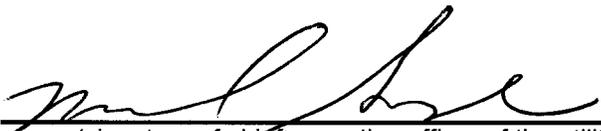
CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<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"/> |
|---|---|---|---|

 _____ *

(signature of chief executive officer of the utility)

Date: 3-30-18 _____

- | | | | |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 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: Heather Hills Estates Utilities, LLC (WS-925)
For the Year Ended, December 31, 2017*

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 60,230.87	\$ 60,230.87	\$ -
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	733.56	733.56	-
<i>Total Water Operating Revenue</i>	\$ 60,964.43	\$ 60,964.43	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
<i>Net Water Operating Revenues</i>	\$ 60,964.43	\$ 60,964.43	\$ -

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 difference reported in column (d).

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

*Company: Heather Hills Estates Utilities, LLC (WS-925)
For the Year Ended, December 31, 2017*

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 96,800.89	\$ 96,800.89	\$ -
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	-
<i>Total Wastewater Operating Revenue</i>	<i>\$ 96,800.89</i>	<i>\$ 96,800.89</i>	<i>\$ -</i>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
<i>Net Wastewater Operating Revenues</i>	<i>\$ 96,800.89</i>	<i>\$ 96,800.89</i>	<i>\$ -</i>

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 difference reported in column (d).