

**CLASS "C"**

**WATER and/or SEWER UTILITIES**

**(Gross Revenue of Less Than \$150,000 Each)**

**OFFICIAL COPY  
DIVISION OF**

**WATER AND SEWER  
Do Not Remove from this Office**

**ANNUAL REPORT**  
OF

KEITH & CLARA STARKEY D/B/A HEATHER HILLS ESTATES

**Exact Legal Name of Respondent**

Pending

**Certificate Number(s)**



**FOR THE  
YEAR ENDED DECEMBER 31, 19 95**

## General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
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, such as by typewriter.
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 with not enough room. Such a schedule 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 report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission  
Division of Water and Sewer  
101 East Gaines Street  
Tallahassee, Florida 32399-0873

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KEITH & CLARA STARKEY D/B/A  
HEATHER HILLS ESTATES

NOTES TO STATEMENTS:

SCH F-3 Heather Hills Estates accounting is recorded on a cash bases. All the figures in the report are for the calendar year 1995.

As Heather Hills Estates came under the Public Service Commissions jurisdiction on October 10, 1995 any figures shown would have to be applied to the fraction 82/365 to obtain the amount applicable for the 82 period.

SCH F-4 Heather Hills Estates has one bank account in which all income is deposited and all expenses paid. There is no separate bank account for water and sewer income and expense.

W-1 &  
S-1

The asset of \$99,047 on Heather Hills Estate's books was recorded at purchase date and includes all the assets attributable to water and sewer lines. For reporting purposes this amount has been divided equally between water and sewer accounts.



**REPORT OF**

Keith & Clara Starkey D/B/A Heather Hills Estates

(Exact name of utility)

4925 3rd St W

Bradenton, FL 34207

(Address)

Manatee

(County)

Telephone Number (941) 755-0123

Date Utility First Organized: 1967

Check the business entity of the utility as filed with the Internal Revenue Service:

Individual  Partnership  Sub Chapter S Corporation  1120 Corporation

Location where books and records are located: 4925 3rd St W, Bradenton, FL

Names of subdivisions where service is provided: Heather Hills Estates

**CONTACTS:**

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Clara Starkey</u>	<u>Owner</u>	<u>4925 3rd St W Bradenton, FL</u>	<u>XXXXXXXXXXXX</u>
Person who prepared this report: <u>J. Robert Pool</u>	<u>CPA</u>	<u>5410 26th St W Bradenton, FL</u>	<u>XXXXXXXXXXXX</u>
Officers and Managers:			\$
			\$
			\$
			\$
			\$

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
<u>Not applicable</u>			\$
			\$
			\$
			\$
			\$
			\$

Keith & Clara Starkey D/B/A  
Heather Hills Estates

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 19 95

INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
<b>Gross Revenue:</b>					
Residential		\$ 38,117	\$ 57,175	\$	\$ 95,292
Commercial					
Industrial					
Multiple Family					
Guaranteed Revenues					
Other (Specify)					
<b>Total Gross Revenue</b>		<b>\$ 38,117</b>	<b>\$ 57,175</b>	<b>\$</b>	<b>\$ 95,292</b>
<b>Operation Expense (Must tie to Pages W-3 and S-3)</b>	W-3				
	S-3	\$ 32,721	\$ 38,836	\$	\$ 71,557
<b>Depreciation Expense</b>	F-5	1,238	1,238		2,476
<b>Amortization Expense</b>					
<b>Taxes Other Than Income</b>	F-7	734	1,101		1,835
<b>Income Taxes</b>	F-7	2,176	3,263		5,439
<b>Total Operating Expense</b>		<b>\$ 36,869</b>	<b>\$ 44,438</b>	<b>\$</b>	<b>\$ 81,307</b>
<b>Net Operating Income (Loss)</b>		<b>\$ 1,248</b>	<b>\$ 12,737</b>	<b>\$</b>	<b>\$ 13,985</b>
<b>Other Income:</b>					
Nonutility Income		\$	\$	\$	\$
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses		\$	\$	\$	\$
Interest Expense					
<b>Net Income (Loss)</b>		<b>\$ 1,248</b>	<b>\$ 12,737</b>	<b>\$</b>	<b>\$ 13,985</b>

KEITH & CLARA STARKEY D/B/A  
HEATHER HILLS ESTATES  
DECEMBER 31, 1995

GROSS REVENUE

Water and sewer revenue are collected as one amount and recorded in the books as one amount. The breakdown between water and sewer is 40% water and 60% sewer. This based on the average bill.

Keith &amp; Clara Starkey D/B/A

UTILITY NAME: Heather Hills EstatesYEAR OF REPORT  
DECEMBER 31, 19 95

## 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	\$ 99,047	\$ -----
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	69,334	-----
Net Utility Plant -----		\$ 29,713	\$ -----
Cash -----		-----	-----
Customer Accounts Receivable (141) -----		-----	-----
Other Assets (Specify) -----		-----	-----
-----		-----	-----
-----		-----	-----
<b>Total Assets</b> -----		\$ 29,713	\$ -----
<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	29,713	-----
<b>Total Capital</b> -----		\$ 29,713	\$ -----
Long-Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		-----	-----
Notes Payable (232) -----		-----	-----
Customer Deposits (235) -----		-----	-----
Accrued Taxes (236) -----		-----	-----
Other Liabilities (Specify) -----		-----	-----
-----		-----	-----
-----		-----	-----
Advances For Construction -----		-----	-----
Contributions In Aid Of Construction - Net (271-272) -----	F-8	-----	-----
<b>Total Liabilities And Capital</b> -----		\$ 29,713	\$ -----



UTILITY NAME: Keith & Calra Starkey, D/B/A Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 19 95

NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101)	\$ _____	\$ _____	\$ _____	\$ _____
Construction Work In Progress (105)	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant	\$ _____	\$ _____	\$ _____	\$ N/A

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year	\$ _____	\$ _____	\$ _____	\$ _____
Credits During Year:				
Accruals charged to depreciation account	\$ _____	\$ _____	\$ _____	\$ _____
Salvage	_____	_____	_____	_____
Other credits (specify)	_____	_____	_____	_____
Total credits	\$ _____	\$ _____	\$ _____	\$ _____
Debits During Year:				
Book cost of plant retired	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal	_____	_____	_____	_____
Other debits (specify)	_____	_____	_____	_____
Total debits	\$ _____	\$ _____	\$ _____	\$ _____
Balance End Of Year	\$ _____	\$ _____	\$ _____	\$ N/A

UTILITY NAME: Keith & Clara Starkey D/B/A Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1995

CAPITAL STOCK ( 201 - 204 ) N/A

	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 ) N/A

	Appropriated	Un-Appropriated
Balance first of year -----	\$ -----	\$ -----
Changes during the year (specify): -----	-----	-----
-----	-----	-----
-----	-----	-----
Balance end of year -----	\$ -----	\$ -----

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year -----	\$ 32,188	\$ -----
Changes during the year (specify): -----	-----	-----
Net Income -----	13,985	-----
-----	-----	-----
Withdrawals -----	16,461	-----
Balance end of year -----	\$ 29,712	\$ -----

LONG TERM DEBT ( 224 ) N/A

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal Per Balance Sheet Date
	Rate	Pymts	
-----	-----	-----	-----
-----	-----	-----	-----
-----	-----	-----	-----
Total -----	-----	-----	\$ -----

UTILITY NAME: Keith & Clara Starkey D/B/A Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1995

TAXES ACCRUED ( 236 )

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Accruals charged:				
State ad valorem tax	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax	734	1,101		
Federal income tax	2,176	3,263		
State income tax	_____	_____	_____	_____
Regulatory assessment fee	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
-----	-----	-----	-----	-----
Total Taxes Accrued	\$ 2,910	\$ 4,364	\$ _____	\$ 7,274
Taxes Paid:				
State ad valorem tax	\$ _____	\$ _____	\$ _____	\$ _____
Local property tax	734	1,101		
Federal income tax	2,176	3,263		
State income tax	_____	_____	_____	_____
Regulatory assessment fee	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
-----	-----	-----	-----	-----
Total Taxes Paid	\$ 2,910	\$ 4,364	\$ _____	\$ 7,274
Balance end of year	\$ -0-	\$ -0-	\$ _____	\$ -0-

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES N/A

Report all information concerning 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	Amount	Description of Service
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----
-----	\$ _____	-----



UTILITY NAME: Keith & Clara Starkey D/B/A Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 19 95

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year	\$ _____	\$ _____	\$ _____
Add credits during year	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____
Deduct charges during year	_____	_____	_____
Balance end of year	_____	_____	_____
Less Accumulated Amortization	_____	_____	_____
Net CIAC	\$ _____	\$ _____	\$ N/A

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	Sewer
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connections charges recieved during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year		\$ _____	\$ N/A



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

UTILITY NAME: Keith & Clara Starkey D/B/A Heather Hills Estates

YEAR OF REPORT DECEMBER 31, 19 <u>95</u>
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**SCHEDULE 'A'**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)**

Class of Capital (a)	Dollar Amount (1) (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)		%	%	%
<b>Total</b>	\$ <u>N/A</u>	<u>100.00</u> %		

- (1) Should equal amounts on Schedule B, Column (f), Page F-25.
- (2) 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 approving AFUDC rate:	_____

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

UTILITY NAME: Keith & Clara Starkey D/B/A  
Heather Hills Estates

YEAR OF REPORT DECEMBER 31, 19 <u>95</u>
---

SCHEDULE 'B'

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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)					
<b>Total</b>	\$	\$	\$	\$	\$ <u>N/A</u>

(1) Explain below all adjustments made in Column (e):

UTILITY NAME:

Keith & Clara Starkey D/B/A  
Heather Hills EstatesYEAR OF REPORT  
DECEMBER 31, 19 95

## WATER UTILITY PLANT ACCOUNTS N/A

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				
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	49,523			49,523
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment				
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	\$ 49,523	\$	\$	\$ 49,523

UTILITY NAME: Keith & Clara Starkey D/B/A Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1995

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Percent In (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
305	Collecting & Impounding Reservoirs	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
306	Lake River & Other Intakes	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
307	Well & Springs	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
308	Infiltration Galleries & Tunnels	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
309	Supply Mains	40	-0-	2 1/2	33,429	--	1,238	34,667
310	Power Generating Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
311	Pumping Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
320	Water Treatment Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
330	Distribution Reservoirs & Standpipes	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
331	Trans. & Dist. Mains	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
333	Services	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
334	Meter & Meter Installations	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
335	Hydrants	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
339	Other Plant and	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
340	Miscellaneous Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
341	Office Furniture and Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
342	Transportation Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
342	Stores Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
393	Tools, Shop and Garage Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
344	Laboratory Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
345	Power Operated Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
346	Communication Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
347	Miscellaneous Equipment	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
348	Other Tangible Plant	--	--	\$ --	\$ --	\$ --	\$ --	\$ --
	Totals			\$ 33,429	\$ 1,238	\$ 34,667		



UTILITY NAME: Keith & Clara Starkey D/B/A Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 19 95

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	11,750
604	Employee Pensions and Benefits	
610	Purchased Water	17,774
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services	
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses	Filing Fee 400
670	Bad Debt Expense	
675	Miscellaneous Expenses	
900	Administration expenses	2,797
	Total Water Operation And Maintenance Expense	\$ 32,721

WATER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Metered Customers:				
5/8 X 3/4"				
1"				
1 - 1/2"				
2"	354			354
2 - 1/2"				
3"				
Other (Specify):				
_____				
_____				
_____				
Unmetered Customers				
Total Customers	354			354



Keith & Clara Starkey D/B/A  
Heather Hills Estates

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 19 95

SYSTEM NAME: \_\_\_\_\_

WELLS AND WELL PUMPS N/A

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	-----	-----	-----	-----
Types of Well Construction and Casing _____	-----	-----	-----	-----
-----	-----	-----	-----	-----
Depth of Wells _____	-----	-----	-----	-----
Diameters of Wells _____	-----	-----	-----	-----
Pump - GPM _____	-----	-----	-----	-----
Motor - HP _____	-----	-----	-----	-----
Yields of Wells in GPD _____	-----	-----	-----	-----
Auxiliary Power _____	-----	-----	-----	-----

RESERVOIRS N/A

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic) _____	-----	-----	-----	-----
Capacity of Tank _____	-----	-----	-----	-----
Ground or Elevated _____	-----	-----	-----	-----

HIGH SERVICE PUMPING N/A

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer _____	-----	-----	-----	-----
Type _____	-----	-----	-----	-----
Rated Horsepower _____	-----	-----	-----	-----
Pumps				
Manufacturer _____	-----	-----	-----	-----
Type _____	-----	-----	-----	-----
Capacity in GPM _____	-----	-----	-----	-----
Average Number Of Hours Operated Per Day _____	-----	-----	-----	-----
Auxiliary Power _____	-----	-----	-----	-----



Utility Name Keith & Clara Starkey D/B/A Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1995

SOURCE OF SUPPLY N/A

List for each source of supply:

Gals. per day of source	-----	-----	-----
Type of source	-----	-----	-----

WATER TREATMENT FACILITIES N/A

List for each water treatment facility:

Type	-----	-----	-----
Make	-----	-----	-----
Gals. per day capacity	-----	-----	-----
Method of measurement	-----	-----	-----

OTHER WATER SYSTEM INFORMATION N/A

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's \* now being served -----
2. Present ERC's \* that system can efficiently serve -----
3. Estimated annual increase in ERC's \* -----
4. List fire fighting facilities and capacities -----  
-----
5. List percent of certificated area where service connections are installed (total for each county) -----
6. What is the current need for system upgrading and/or expansion? -----
7. What are plans for future system upgrading and/or expansion? -----  
-----
8. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? -----
9. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? -----

\* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day



UTILITY NAME: Keith & Clara Starkey D/B/A  
Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 19 95

SEWER 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				
354	Structures and Improvements				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	49,524			49,524
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				
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 Sewer Plant	\$ 49,524	\$	\$	\$ 49,524

UTILITY NAME: Keith & Clara Starkey D/B/A  
Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 19 95

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER

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)	Accumulated Depreciation Balance End of Year (i)
354	Structures and Improvements							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity	40	0	2 1/2 %	33,429		1,238	34,667
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							
369	Other Plant and Miscellaneous Equipment							
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							
	Totals				\$ 33,429	\$	\$ 1,238	\$ 34,667

UTILITY NAME: \_\_\_\_\_

Keith & Clara Starkey D/B/A  
Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 19 95

SEWER 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 Sewage Treatment	38,236
711	Sludge Removal Expense	-
715	Purchased Power	-
716	Fuel for Power Production	-
718	Chemicals	-
720	Materials and Supplies	-
730	Contractual Services	-
740	Rents	-
750	Transportation Expense	-
755	Insurance Expense	-
765	Regulatory Commission Expenses	600
770	Bad Debt Expense	-
775	Miscellaneous Expenses	-
Total Sewer Operation And Maintenance Expense		\$ 38,836

SEWER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Measured Service				
Customers By Water				
Meter Size:				
5/8 X 3/4"				
1"				
1 - 1/2"				
2"				
2 - 1/2"				
3"				
Other (Specify):				
_____				
_____				
Unmetered Customers	353			353
Total Customers	<u>353</u>			<u>353</u>





UTILITY NAME: Keith & Clara Starkey D/B/A Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 19 95

CERTIFICATION OF ANNUAL REPORT

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

- YES NO  
( X ) ( ) 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
- YES NO  
( X ) ( ) 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES NO  
( X ) ( ) 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 NO  
( X ) ( ) 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. 4.  
( X ) ( X ) ( X ) ( X )

Keith Starkey \*  
(signature of chief executive officer of the utility)

1. 2. 3. 4.  
( X ) ( X ) ( X ) ( X )

\_\_\_\_\_\*  
(signature of chief financial officer of the utility)

\* 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.