

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS753  
Heather Hills Estates  
4925 3rd Street, West  
Bradenton, FL 34207-2608

41

577-W 498-S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



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DIVISION OF  
REGISTRATION AND SERVICE  
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**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1997**

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**FINANCIAL  
SECTION**

**REPORT OF**

Heather Hills Estates

(EXACT NAME OF UTILITY)

4925 3rd St W

Bradenton, FL 34207

Manatee County

County

Mailing Address

Street Address

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     
  Sub Chapter S Corporation     
  1120 Corporation     
  Partnership

Name, Address and phone where records are located: 4925 3rd St W, Bradenton, FL 34207

Name of subdivisions where services are provided: Heather Hills Estates

**CONTACTS:**

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Keith Starkey</u>	<u>Owner</u>	<u>4925 3rd St W Bradenton, FL 34207</u>	
Person who prepared this report: <u>J. Robert Pool</u>	<u>C.P.A.</u>	<u>5410 26th St W Bradenton, FL 34207</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	Principle Business Address	Salary Charged Utility
<u>N/A</u>			\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1997

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential -----		\$ 41,227	\$ 59,061	\$ _____	\$ 100,288
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) -----		_____	_____	_____	_____
<b>Total Gross Revenue</b> -----		<b>\$ 41,227</b>	<b>\$ 59,061</b>	<b>\$ _____</b>	<b>\$ 100,288</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	W-3 S-3				
-----		\$ 32,277	\$ 55,842	\$ _____	\$ 88,119
Depreciation Expense -----	F-5	796	2,300	_____	3,096
CIAC Amortization Expense -----	F-8	(579)	(579)	_____	(1,158)
Taxes Other Than Income -----	F-7	2,299	2,474	_____	4,773
Income Taxes -----	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b> -----		<b>\$ 34,793</b>	<b>\$ 60,037</b>	<b>\$ _____</b>	<b>\$ 94,830</b>
<b>Net Operating Income (Loss)</b> -----		<b>\$ 6,434</b>	<b>\$ (976)</b>	<b>\$ _____</b>	<b>\$ 5,458</b>
<b>Other Income:</b>					
Nonutility Income -----		\$ 120	\$ 120	\$ _____	\$ 240
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense -----		_____	_____	_____	_____
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
<b>Net Income (Loss)</b> -----		<b>\$ 6,554</b>	<b>\$ (856)</b>	<b>\$ _____</b>	<b>\$ -5,698</b>

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT  
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**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	\$ 118,166	\$ 118,166
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>97,876</u>	<u>94,780</u>
Net Utility Plant -----		\$ 20,290	\$ 23,386
Cash -----		1,868	3,905
Customer Accounts Receivable (141) -----		<u>23,595</u>	<u>27,238</u>
Other Assets (Specify): -----		<u>744</u>	<u>743</u>
Office eqpt -----			
<b>Total Assets</b> -----		<b>\$ 46,497</b>	<b>\$ 55,272</b>
<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	<u>39,690</u>	<u>46,732</u>
Total Capital -----		\$ 39,690	\$ 46,732
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		<u>3,905</u>	<u>3,844</u>
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>266</u>	<u>903</u>
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>2,636</u>	<u>3,793</u>
Total Liabilities and Capital -----		<b>\$ 46,497</b>	<b>\$ 55,272</b>

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT  
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**GROSS UTILITY PLANT**

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

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year <u>1997</u> _____	\$ <u>39,346</u>	\$ <u>55,434</u>	\$ <u>(22,832)</u>	\$ <u>71,948</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>796</u>	\$ <u>2,300</u>	\$ _____	\$ <u>3,096</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Credits</b> _____	\$ <u>796</u>	\$ <u>2,300</u>	\$ _____	\$ <u>3,096</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) CIAC _____	_____	_____	<u>1,157</u>	<u>1,157</u>
<b>Total Debits</b> _____	\$ _____	\$ _____	\$ <u>1,157</u>	\$ <u>1,157</u>
Balance End of Year _____	\$ <u>40,142</u>	\$ <u>57,734</u>	\$ <u>(23,989)</u>	\$ <u>73,887</u>



UTILITY NAME: Heather Hills Estates

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 1997</b>
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**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 _____	\$ _____	\$ _____
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

**PROPRIETARY CAPITAL ( 218 )**

	Proprietor Or Partner	Partner
Balance first of year _____	\$ 46,732	\$ _____
Changes during the year (Specify): _____ Net income	5,698	_____
_____ Withdrawals	(12,740)	_____
Balance end of year _____	\$ 39,690	\$ _____

**LONG TERM DEBT ( 224 )**

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





UTILITY NAME: Heather Hills Estates

**YEAR OF REPORT**  
**DECEMBER 31, 1997**

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ <u>26,625</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	<u>23,989</u>
7) Net CIAC _____	\$ _____	\$ _____	\$ <u>2,636</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.			Water	Wastewater
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ <u>22,832</u>
Add Credits During Year: _____	_____	_____	<u>1,157</u>
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ <u>23,989</u>

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

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT DECEMBER 31, 1997
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**SCHEDULE "A" N/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)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>_____ 100.00 %</b>		<b>_____ %</b>

(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 approving AFUDC rate:	_____



**WATER  
OPERATING  
SECTION**

UTILITY NAME: Heather Hills Estates

<p>YEAR OF REPORT DECEMBER 31, 1997</p>
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**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 _____	_____	_____	_____	_____
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 _____	45,126	_____	_____	45,126
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	_____	_____	_____	_____
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 _____	_____	_____	_____	_____
	<b>Total Water Plant _____</b>	<b>\$ 45,126</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 45,126</b>

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1997

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		%	%	39,346		796	40,142
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 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		%	%				
	Totals				\$ 39,346	\$	\$ 796	\$ 40,142

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



UTILITY NAME: Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1997

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 4,206
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	4,343
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	18,606
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	360
630	Contractual Services:	
	Operator and Management _____	
	Testing _____	
	Other _____	3,116
640	Rents _____	1,332
650	Transportation Expense _____	261
655	Insurance Expense _____	13
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	40
	<b>Total Water Operation And Maintenance Expense _____</b>	<b>\$ 32,277</b>
	* This amount should tie to Sheet F-3.	

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	354		354
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify): _____ _____					
<b>Unmetered Customers</b>					
** D = Displacement C = Compound T = Turbine			<b>Total</b>		<b>354</b>



UTILITY NAME: Heather Hills Estates

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 1997</b>
---

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

**WELLS AND WELL PUMPS  
(If Available)**

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 _____ Motor Type * _____ Yields of Wells in GPD _____ Auxiliary Power _____ _____ _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

UTILITY NAME: Heather Hills Estates

**YEAR OF REPORT**  
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**SOURCE OF SUPPLY** N/A

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
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 _____	_____	_____	_____
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 _____	_____	_____	_____

**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.

- Present ERCs \* now being served \_\_\_\_\_
- Maximum ERCs \*\* that system can efficiently serve \_\_\_\_\_
- Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
- Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
- Estimated annual increase in ERCs \* \_\_\_\_\_
- List fire fighting facilities and capacities (including number of fire hydrants) \_\_\_\_\_

---

- List percent of certificated area where service connections are installed (total for each county) \_\_\_\_\_

---

- What is the current need for system upgrading and/or expansion? \_\_\_\_\_

---

- What are plans for future system upgrading and/or expansion? \_\_\_\_\_

---

- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address) \_\_\_\_\_

---

- Has an application for a construction permit been filed with the DEP? (if so, explain) \_\_\_\_\_

---

- Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

---

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

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT DECEMBER 31, 1997
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**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_____	_____	_____	_____	_____
354	Structures and Improvements_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	_____	_____	_____	_____
361	Collection Sewers - Gravity_____	72,262	_____	_____	72,262
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_____	_____	_____	_____	_____
	<b>Total Wastewater Plant_____</b>	\$ <u>72,262</u>	\$ _____	\$ _____	\$ <u>72,262</u> *

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



UTILITY NAME: Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1997

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		%	%	\$			\$
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%	55,434	2,300		57,734
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		%	%				
	Totals				\$ 55,434	\$ 2,300		\$ 57,734

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



UTILITY NAME: Heather Hills Estates

YEAR OF REPORT  
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**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 4,207
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	4,255
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	43,831
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	360
730	Contractual Services:	
	Operator and Management	
	Testing	
	Other	1,543
740	Rents	1,332
750	Transportation Expense	261
755	Insurance Expense	13
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	40
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 55,842 *</b>

\* 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)	
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
<b>Unmetered Customers</b>			354		354
<b>Total</b>			354		354

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Heather Hills Estates

**YEAR OF REPORT**  
**DECEMBER 31, 1997**

**PUMPING EQUIPMENT** N/A

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** N/A

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

**COLLECTING AND FORCE MAINS** N/A

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

**MANHOLES** N/A

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

UTILITY NAME: Heather Hills Estates

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

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 1997</b>
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**TREATMENT PLANT** N/A

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Capacity _____ Average Daily Flow _____ Effluent Disposal _____ Total Gallons of Wastewater treated _____	_____	_____	_____
--	-------	-------	-------

**MASTER LIFT STATION PUMPS** N/A

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____
---	-------	-------	-------	-------	-------	-------

**PUMPING WASTEWATER STATISTICS** N/A

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	=====	=====	=====

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

\_\_\_\_\_

UTILITY NAME: Heather Hills Estate

YEAR OF REPORT  
DECEMBER 31, 1997

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

### OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERCs \* now being served \_\_\_\_\_
2. Maximum ERCs \*\* that system can efficiently serve \_\_\_\_\_
3. Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_
4. Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERCs \* \_\_\_\_\_
6. State any plans and estimated completion dates for any enlargements of this system. \_\_\_\_\_  
\_\_\_\_\_
7. List percent of certificated area where service connections are installed (total for each county)  
\_\_\_\_\_
8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
  - b. Plans for funding and construction of the required upgrading.
  - c. Have these plans been coordinated with the DEP? \_\_\_\_\_
  - d. Do they concur? \_\_\_\_\_
  - e. When will construction begin? \_\_\_\_\_
9. Do you discharge effluent to surface waters? \_\_\_\_\_
10. Department of Environmental Protection ID # \_\_\_\_\_  
Water Management District ID # \_\_\_\_\_

\*  $ERC = ( \text{Total Gallons Treated} / 365 \text{ days} ) / 280 \text{ Gallons Per Day}$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

\*\* Total Plant Capacity / 280 gallons

UTILITY NAME: Heather Hills Estates

YEAR OF REPORT  
DECEMBER 31, 1997

# 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>Keith Starkey</u> (signature of chief executive officer of the utility)
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1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ (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 officer. 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.