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STATE OF FLORIDA



DIVISION OF  
ACCOUNTING AND FINANCE  
ANDREW L. MAUREY  
DIRECTOR  
(850) 413-6900

# Public Service Commission

January 25, 2016

RECEIVED-FPSC  
2016 JAN 26 AM 9:06  
COMMISSION  
CLERK

Holiday Gardens Utilities, LLC  
Mike Smallridge  
3336 Grand Blvd. Suite 102  
Holiday, FL 34690

**Re: Docket No. 140177-WU, Application for staff-assisted rate case in Pasco County by Holiday Gardens Utilities, LLC.**

Dear Mr. Smallridge:

Based on Order No. PSC-15-0588-PAA-WU, Holiday Gardens Utilities, LLC shall notify the Commission, within 90 days of the Final Order, that the adjustments for all the applicable NARUC USOA primary accounts have been made. The order became final on January 20, 2016.

Enclosed is a schedule of plant, accumulated depreciation, CIAC, and amortization of CIAC that reflects the balances as of September 30, 2014. The Commission approved these balances for rate setting purposes in this staff-assisted rate case. Accordingly, please reconcile the utility's books with the Commission approved balances. If you have any questions about the accounting adjustments, please feel free to call me at (850) 413-6427.

Sincerely,

A handwritten signature in black ink, appearing to read "Curt Mouring".

Curt Mouring  
Public Utility Supervisor

CM  
Enclosures (1)

cc: Division of Accounting and Finance (Fletcher, Mouring)  
Division of Economics (Hudson, Thompson)  
Division of Engineering (Graves, Lee)  
Office of General Counsel (Corbari)  
Office of Auditing and Performance Analysis (Deamer)  
**Office of Commission Clerk (140175-WU)**

WATER

<u>Account</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>Description</u>	Debit	Credit
			<u>Plant 9/30/2014</u>	<u>Accum. Depr. 9/30/2014</u>
304	3.70%	Structures	\$5,844	(\$5,844)
307	3.70%	Wells & Springs	11,612	(11,612)
309	3.13%	Supply Mains	5,595	(3,249)
310	5.88%	Power Generation Equipment	1,323	(1,323)
311	5.88%	Pumping Equipment	24,671	(6,235)
320	5.88%	Water Treatment Equipment	2,271	(2,271)
330	3.00%	Distribution	11,328	(5,148)
331	2.63%	Trans. & Dist. Mains - Pipes	64,397	(64,397)
333	2.86%	Services	21,801	(21,801)
334	5.88%	Meters	30,692	(20,455)
335	2.50%	Fire Hydrant	5,120	(4,160)
339	6.67%	Other Plant and Misc. Equip.	0	0
340	16.70%	Office Furniture and Equipment	431	(431)
341	16.70%	Transportation Equipment	2,827	(471)
345	10.00%	Power Operated Equipment	2,280	(930)
		<b>Total</b>	<b><u>\$190,191</u></b>	<b><u>(\$148,328)</u></b>
			Debit	Credit
			CIAC	
			Amort.	CIAC
			<u>9/30/2014</u>	<u>9/30/2014</u>
			<b><u>\$85,630</u></b>	<b><u>(\$85,630)</u></b>