

**CLASS "C"**

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**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

WU109-12-AR

Holiday Gardens Utilities, Inc.  
4804 Mile Stretch Drive  
Holiday, FL 34690-4358

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
13 APR -8 AM 9:52  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2012**

## 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

**HOLIDAY GARDENS UTILITIES, INC.**

(EXACT NAME OF UTILITY)

4804 Mile Stretch Drive Holiday, FL 34690-4358	Same	PASCO
Mailing Address	Street Address	County

Telephone Number 727-937-6275 Date Utility First Organized 1967

Fax Number 727-937-3293 E-mail Address countrygirl@svs.net

Sunshine State One-Call of Florida, Inc. Member No. HGU 744

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: 4804 Mile Stretch Drive  
727-937-6275 Holiday, FL 34690-4358

Name of subdivisions where services are provided: Holiday Gardens

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Judy Rivette</u>	<u>Utility Office Manager</u>	<u>4804 Mile Stretch Drive</u> <u>Holiday, FL 34690-4358</u>	
Person who prepared this report: <u>Purvis Gray &amp; Company</u> <u>&amp; Linda Emerick, Pres.</u>	<u>CPA - Andy Spahn</u> <u>President/CEO</u>	<u>2347 S.E. 17th St.</u> <u>Ocala, FL 34471</u>	
Officers and Managers: <u>Linda Emerick</u>	<u>Pres./Director/CEO</u>	<u>4804 Mile Stretch Dr.</u>	\$ <u>0</u>
<u>Thomas L. Burkett</u>	<u>Vice Pres./Director</u>	<u>Holiday, FL 34690-4358</u>	\$ <u>0</u>
<u>Ronnie L. Mohr</u>	<u>Sec-Treas./Director</u>	<u>same</u>	\$ <u>0</u>
<u>Judy Rivette</u>	<u>Utility Office Manager</u>	<u>same</u>	\$ <u>17,464</u>

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>Holiday-Gulf Homes, Inc.</u>	<u>100%</u>	<u>4804 Mile Stretch Dr.</u> <u>Holiday, FL 34690-4358</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT  
 DECEMBER 31, 2012

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential _____		\$ 67,491	\$ _____	\$ _____	\$ 67,491
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) Transfer, _____		3,570	_____	_____	3,570
Reconnect and Premise Fees _____		_____	_____	_____	_____
<b>Total Gross Revenue _____</b>		<b>\$ 71,061</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 71,061</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>					
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 76,557	\$ _____	\$ _____	\$ 76,557
Depreciation Expense _____	F-5	4,319	_____	_____	4,319
CIAC Amortization Expense _____	F-8	0	_____	_____	0
Taxes Other Than Income _____	F-7	3,743	_____	_____	3,743
Income Taxes _____	F-7	1,217	_____	_____	1,217
<b>Total Operating Expense _____</b>		<b>\$ 85,836</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 85,836</b>
<b>Net Operating Income (Loss) _____</b>		<b>\$ (14,775)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (14,775)</b>
<b>Other Income:</b>					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
NSF Fees _____		160	_____	_____	160
Garbage Collection _____		61,244	_____	_____	61,244
Street Lights - Electric _____		2,276	_____	_____	2,276
Street Lights - Fixt, Maint, Admin _____		15,236	_____	_____	15,236
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
Garbage Collection _____		50,041	_____	_____	50,041
Street Lights - Electric _____		1,412	_____	_____	1,412
Street Lights - Fixt, Maint, Admin _____		6,532	_____	_____	6,532
<b>Net Income (Loss) _____</b>		<b>\$ 6,156</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 6,156</b>

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
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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	\$ 309,007	\$ 205,881
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	(182,008)	(177,689)
Net Utility Plant -----		\$ 126,999	\$ 28,192
Cash -----		1,511	6,274
Customer Accounts Receivable (141) -----		8,833	6,581
Other Assets (Specify): -----			
Intercompany Receivables -----		381,092	415,454
CWIP - 4" Blending Water Line -----		-	12,416
Prepaid Special Water Tests -----		1,117	-
NSF Receivables -----		351	296
Prepaid Expenses -----		500	500
Total Assets -----		\$ 520,403	\$ 469,713
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	600	600
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		6,900	6,900
Retained Earnings (215) -----	F-6	422,096	415,940
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ 429,596	\$ 423,440
Long Term Debt (224) -----	F-6	-	-
Accounts Payable (231) -----		8,885	9,201
Notes Payable (232) -----		36,132	
Customer Deposits (235) -----			
Accrued Taxes (236) -----		4,904	3,196
Other Liabilities (Specify) -----			
Intercompany Payables -----		37,797	31,797
Deferred Income -----		3,089	2,079
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	-	-
Total Liabilities and Capital -----		\$ 520,403	\$ 469,713



UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
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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)	\$ <u>309,007</u>	\$ _____	\$ _____	\$ <u>309,007</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>309,007</u>	\$ _____	\$ _____	\$ <u>309,007</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>177,689</u>	\$ _____	\$ _____	\$ <u>177,689</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>4,319</u>	\$ _____	\$ _____	\$ <u>4,319</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>4,319</u>	\$ _____	\$ _____	\$ <u>4,319</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Depreciation Adjustment _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>182,008</u>	\$ _____	\$ _____	\$ <u>182,008</u>

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	5,000	_____
Shares issued and outstanding _____	600	_____
Total par value of stock issued _____	600	_____
Dividends declared per share for year _____	None	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ 415,940
Changes during the year (Specify):		
2012 Net Income _____		6,156
_____		_____
_____		_____
Balance end of year _____	\$ _____	\$ 422,096

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____		_____
_____		_____
_____		_____
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	
_____			\$ _____
_____			_____
_____			_____
Total _____			\$ _____

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
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**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ 1,086	\$ _____	\$ _____	\$ 1,086
State income Tax _____	131	_____	_____	131
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	437	_____	_____	437
Regulatory assessment fee _____	3,306	_____	_____	3,306
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 4,960	\$ _____	\$ _____	\$ 4,960

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
<u>Courtney Dennewitz</u>	\$ 2,452	\$ _____	<u>Meter Readings</u>
<u>Florida Environmental Solutions, Inc.</u>	\$ 3,265	\$ _____	<u>Maintenance &amp; Repairs</u>
<u>Florida Environmental Solutions, Inc.</u>	\$ 8,400	\$ _____	<u>Special Tests</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2012

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 1,325	\$ _____	\$ 1,325
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	1,325	_____	1,325
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	1,325	_____	1,325
6) Less Accumulated Amortization_____	(1,325)	_____	(1,325)
7) Net CIAC_____	\$ -	\$ _____	\$ -

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_____	\$ 1325	\$ _____	\$ 1325
Add Debits During Year:_____	0	_____	0
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 1325	\$ _____	\$ 1325

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

UTILITY NAME HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<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 Number approving AFUDC rate: _____

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

UTILITY NAME HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
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**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)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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**WATER  
OPERATING  
SECTION**

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UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
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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_____	2,414	_____	_____	2,414
304	Structures and Improvements_____	9,319	_____	_____	9,319
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	11,515	_____	_____	11,515
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	3,025	_____	_____	3,025
310	Power Generation Equipment_____	2,103	_____	_____	2,103
311	Pumping Equipment_____	23,996	11,099	_____	35,095
320	Water Treatment Equipment_____	2,271	_____	_____	2,271
330	Distribution Reservoirs and Standpipes_____	25,326	29,678	_____	55,004
331	Transmission and Distribution Lines_____	64,345	_____	_____	64,345
333	Services_____	21,801	60,469	_____	82,270
334	Meters and Meter Installations_____	32,228	1,880	_____	34,108
335	Hydrants_____	7,107	_____	_____	7,107
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	-
340	Office Furniture and Equipment_____	431	_____	_____	431
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_____	\$ 205,881	\$ 103,126	\$ -	\$ 309,007



UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2012

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	28	%	3.57 %	\$ 6,549	\$	150	\$ 6,699
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.70 %	11,515			11,515
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	2,934		91	3,025
310	Power Generating Equipment	17	%	5.88 %	1,852		46	1,898
311	Pumping Equipment	15	%	6.67 %	22,028		829	22,857
320	Water Treatment Equipment	17	%	5.88 %	2,271			2,271
330	Distribution Reservoirs & Standpipes	30	%	3.33 %	10,368		1,189	11,557
331	Trans. & Dist. Mains	38	%	2.63 %	64,345			64,345
333	Services	35	%	2.86 %	21,801		864	22,665
334	Meter & Meter Installations	17	%	5.88 %	28,560		973	29,533
335	Hydrants	40	%	2.50 %	5,035		177	5,212
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	15	%	6.67 %	431			431
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	311		52.70 %	\$ 177,689	\$ -	\$ 4,319	\$ 182,008 *

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

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
-------------------------------------

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 17,464
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	3,502
610	Purchased Water	
615	Purchased Power	3,665
616	Fuel for Power Production	
618	Chemicals	3,001
620	Materials and Supplies R & M 10,382; Other R & M 554	10,938
630	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other Meter Reading 2,452; Meter Pullings 630	3,082
640	Rents	3,260
650	Transportation Expense	806
655	Insurance Expense	1,063
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses Utilities 246; Telephone 1,606; Fuel Surcharge 180; Lawn Service 510; Office Supplies 2,592; Accounting Fee 2,564; Bank Charges 90; Directors Fees 15,171; Postage 390; Licenses 223; Security 2,153; Payroll Taxes 1,389; Special Tests 1,228; Legal & Consulting 238; Interest Expense 1131; Shareholder Costs 67;	29,778
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 76,557 *</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)	
<b>Residential Service</b>					
5/8"	D	1.0	448	449	449
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5	5	5	12.5
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	2	2	16
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers			0	0	0
Other (Specify)			0	0	0
<b>** D = Displacement C = Compound T = Turbine</b>			<b>Total</b>	<b>455</b>	<b>456</b>
					<b>477.5</b>

UTILITY NAME: \_\_\_\_\_ HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, <b>2012</b>
--

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

**PUMPING AND PURCHASED WATER STATISTICS**

**\*\*Maint & Fire Protect.**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
January	N/A	2,287	-111	2,176	1,841
February		2,212	-111	2,101	1,798
March		2,101	-111	1,990	1,665
April		2,163	-111	2,052	1,837
May		3,149	-111	3,038	1,715
June	N/A	2,497	-333	2,164	1,727
July		2,332	-146	2,186	1,523
August		2,309	-111	2,198	1,558
September		1,898	-111	1,787	1,554
October		1,853	0	1,853	1,748
November		1,860	0	1,860	1,793
December	N/A	2,008	-333	1,675	1,204
<b>2012 Construction***</b>			<b>-3,387 ***</b>	<b>-3,387 ***</b>	
Total for Year	0	26,669	-4,976	21,693	19,963

\*\*\*See Attchmt

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_ N/A  
 Point of delivery \_\_\_\_\_ N/A

If water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
2 1/2" & Under is Galv. Iron or PVC	2 1/2" & Under	2" 2 1/2" 3,120' 7,450'			2" 2 1/2" 3,120' 7,450'
3" & Over is Asb. Cement	3" & Over	4" 6" 5,675' 5,310'			4" 6" 5,675' 5,310'
4" Direct. Drilled	4"	<b>New - in 2012</b>	1,100 +/- L/F	0	<b>4"</b> 1,100 L/F



UTILITY NAME: \_\_\_\_\_ HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
-------------------------------------

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

**WELLS AND WELL PUMPS**

(a)	# 1 (b)	# 2 (c)	(d)	(e)
Year Constructed	1967	1968		
Types of Well Construction and Casing	Steel	Updated: 2012 Steel		
Depth of Wells	85'	180'		
Diameters of Wells	8"	8"		
Pump - GPM	200	250		
Motor - HP	10 hp	10 hp		
Motor Type *	HU Top MtVert	Submersible/2012		
Yields of Wells in GPD				
Auxiliary Power	Yes	Yes		
<b>**Served by Multiple Power Grids &amp; Emergency Interconnect</b>				

**RESERVOIRS**

(a)	# 1 (b)	# 2 (c)	(d)	(e)
Description (steel, concrete)	Steel-Hydro	Steel-Hydro		
Capacity of Tank	3,500	3,500		
Ground or Elevated	Ground	Ground		

**HIGH SERVICE PUMPING**

(a)	# 1 (b)	# 2 (c)	(d)	(e)
<b>Motors</b>				
Manufacturer	U.S. Motor	Franklin Elect.		
Type	HU-Electric	Submersible		
Rated Horsepower	10 HP 3 ph.	10 HP 3 ph.		
<b>Pumps</b>				
Manufacturer	PEERLESS	Franklin Elect		
Type	Vert. Turbine	Sumersible		
Capacity in GPM	200	250		
Average Number of Hours Operated Per Day				
Auxiliary Power	Yes	Yes		
<b>**Served by Multiple Power Grids/Emergency Interconnect</b>				

UTILITY NAME: \_\_\_\_\_ HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day	73,066 gal/day	_____	_____
Type of Source	Ground Water	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type	Chlorination-Hypo Liq.	_____	_____
Make	Various Feed Pumps	_____	_____
Permitted Capacity (GPD)	146,000 g/d - 180,000 peak	_____	_____
High service pumping	_____	_____	_____
Gallons per minute	_____	_____	_____
Reverse Osmosis	No	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating	No	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft.	No	_____	_____
Gravity GPD/Sq.Ft.	No	_____	_____
Disinfection	_____	_____	_____
Chlorinator	Yes	_____	_____
Ozone	No	_____	_____
Other	No	_____	_____
Auxiliary Power	Yes	_____	_____

UTILITY NAME:  HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2012

SYSTEM NAME:  SAME

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

- 19,963,520/365/\*250=  
\_\_\_\_\_ 219 ERC'S
1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 219 ERC'S
  2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 570
  3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 570
  4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 570 (built out)
  5. Estimated annual increase in ERCs \*. \_\_\_\_\_ NONE
  6. Is the utility required to have fire flow capacity? \_\_\_\_\_ Yes  
If so, how much capacity is required? \_\_\_\_\_ 120,000 g/p/d
  7. Attach a description of the fire fighting facilities. \_\_\_\_\_ (5) Hydrants on Mains  
Flow Tested
  8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\*\*No new improvements planned for 2013; major upgrades done 2012 (below)
    1. Installation of 4" Line to Blend Water of Both Wells 4" Blend Line, and all Components Completed by 12/2012 - **DONE**
    2. Replace Hydro Tank at HG # 1 - 2012 Hydro Tank Installed & on Line - May 2012 - **DONE**
    3. New 10 HP 3 ph Submersible Well Pump - well # 2 New well Pump Installed & all Clearance Complete -by 12/2012 **DONE**
  9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ 2003
  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? No
  11. Department of Environmental Protection ID # \_\_\_\_\_ # 6510807
  12. Water Management District Consumptive Use Permit: WUP 20-540.03 SWFWMD
    - 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? \_\_\_\_\_ N/A

\* 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.

**\*\*Customers "retired"/many 1 or 2 in household - used 250 g/d for ERC**

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days)/350 gallons per day).

**\*\*HOLIDAY GARDENS UTILITIES HAS NO WASTEWATER -**

**SECTION NOT REQUIRED**

# WASTEWATER OPERATING SECTION

**Holiday Gardens Utilities, Inc. does NOT have sewers/wastewater.**

**This section is N/A: therefore, the WW pages are not included**

**Linda Emerick, President**



UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2012

# CERTIFICATION OF ANNUAL REPORT

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

YES  NO

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  NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  NO

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

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.

 Pres./CEO \*  
(signature of chief executive officer of the utility)

Date: Mar. 29, 2012

1.  2.  3.  4.

 Pres./CEO \*  
(signature of chief financial officer of the utility)

Date: Mar. 29, 2012

\* 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: *HOLIDAY GARDENS Utilities, Inc.*

For the Year Ended December 31, *2012*

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <i>67,491</i>	\$ <i>67,491</i>	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other <i>Trans. fees \$ 1985 Recurrent \$ 1195 Prom. Visits 440</i>	<i>3,570</i>	<i>3,570</i>	_____
<b>Total Water Operating Revenue</b>	<b>\$ <i>71,061</i></b>	<b>\$ <i>71,061</i></b>	<b>\$ _____</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>Net Water Operating Revenues</b>	<b>\$ <i>71,061</i></b>	<b>\$ <i>71,061</i></b>	<b>\$ <i>- - -</i></b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).