

ORIGINAL COPY  
Public Service Commission  
1401 North Florida Avenue, Tallahassee, Florida 32304-1000  
Office

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of Less Than \$200,000 Each)

**ANNUAL REPORT**

WU109-14-AR

Holiday Gardens Utilities, LLC  
Exact Legal Name of Respondent

WU109-14-AR  
Certificate Number(s)

Submitted To The  
**STATE OF FLORIDA**

**PUBLIC SERVICE COMMISSION**  
FOR THE  
**YEAR ENDED DECEMBER 31, 2014**

Form PSC/AFD 006-W (Rev. 12/99)

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
DIVISION OF  
ACCOUNTING & FINANCE  
15 MAR 23 PM 3:00

## 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**

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REPORT OF

**Holiday Gardens Utilities, LLC**

(EXACT NAME OF UTILITY)

3336 Grand Blvd, # 102 Holiday, FL 34690		Pasco
Mailing Address	Street Address	County
Telephone Number <u>863-940-4347</u>	Date Utility First Organized	<u>1967</u>
Fax Number <u>863-940-4347</u>	E-mail Address	<u>danielwalsh23@yahoo.com</u>

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: (Same)

Name of subdivisions where services are provided: Holiday Gardens

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Daniel M. Walsh</u>	<u>CFO</u>	<u>3336 Grand Blvd, # 102 Holiday, FL 34690</u>	
Person who prepared this report: <u>Daniel M. Walsh</u>	<u>CFO</u>	<u>3336 Grand Blvd, # 102 Holiday, FL 34690</u>	
Officers and Managers: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>3336 Grand Blvd, # 102 Holiday, FL 34690</u>	\$ <u>5,780</u>
<u>Linda Emerick</u>	<u>Previous Manager</u>		\$ <u>1969</u>
<u>Ronnie L. Mohr</u>	<u>Previous Manager</u>		\$ <u>14780</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	Principal Business Address	Salary Charged Utility
<u>Mike Smallridge</u>	<u>100%</u>	<u>3336 Grand Blvd, # 102 Holiday, FL 34690</u>	\$ <u>5780</u>
<u>Linda Emerick</u>	<u>0%</u>		\$ <u>1969</u>
<u>Ronnie L. Mohr</u>	<u>0%</u>		\$ <u>14780</u>

UTILITY NAME: Holiday Gardens Utilities, LLC

<p>YEAR OF REPORT DECEMBER 31, 2014</p>
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 72,326	\$ _____	\$ _____	\$ 72,326
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		7,921	_____	_____	7,921
<b>Total Gross Revenue</b> _____		<b>\$ 80,247</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 80,247</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 91,698	\$ _____	\$ _____	\$ 91,698
Depreciation Expense _____	F-5	2,522	_____	_____	2,522
CIAC Amortization Expense _____	F-8	0	_____	_____	0
Taxes Other Than Income _____	F-7	5,032	_____	_____	5,032
Income Taxes _____	F-7	0	_____	_____	0
<b>Total Operating Expense</b> _____		<b>\$ 99,252</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 99,252</b>
<b>Net Operating Income (Loss)</b> _____		<b>\$ -19,005</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ -19,005</b>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ 0	\$ _____	\$ _____	\$ 0
Interest Expense _____		4,486	_____	_____	4,486
Internet & Telephone _____		3,129	_____	_____	3,129
Electricity for Office _____		519	_____	_____	519
Travel & Entertainment _____		1,764	_____	_____	1,764
<b>Net Income (Loss)</b> _____		<b>\$ -28,903</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ -28,903</b>

UTILITY NAME: Holiday Gardens Utilities, LLC

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2014</b>
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COMPARATIVE BALANCE SHEET

ANNUAL REPORT

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 188509	\$ 258089
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>-166594</u>	<u>-136807</u>
Net Utility Plant -----		\$ 21915	\$ 121282
Cash -----		1301	7779
Customer Accounts Receivable (141) -----		18361	9365
Other Assets (Specify): -----			
Due from Parent Co. -----		4500	384497
Prepaid Special Water Testa -----			2492
NSF Receivables -----			327
Prepaid Expenses -----			<u>2542</u>
Total Assets -----		\$ <u>46077</u>	\$ <u>528284</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		600
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		8000	6900
Retained Earnings (215) -----	F-6	-4136	426132
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>-158588</u>	
Total Capital -----		\$ -154724	\$ 433632
Long Term Debt (224) -----	F-6	\$ 177462	\$
Accounts Payable (231) -----		18751	8560
Notes Payable (232) -----			37882
Customer Deposits (235) -----		1576	
Accrued Taxes (236) -----			927
Other Liabilities (Specify) -----			
Intercompany Payables -----			38706
Deferred Income -----			3386
Accrued Expenses -----		3012	5191
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ <u>46077</u>	\$ <u>528284</u>



UTILITY NAME Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2014
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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>188509</u>	\$ _____	\$ _____	\$ <u>188509</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>188509</u>	\$ _____	\$ _____	\$ <u>188509</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>164072</u>	\$ _____	\$ _____	\$ <u>164072</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>2522</u>	\$ _____	\$ _____	\$ <u>2522.0389</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>2522</u>	\$ _____	\$ _____	\$ <u>2522.0389</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>166594.04</u>	\$ _____	\$ _____	\$ <u>166594.04</u>

UTILITY NAME: Holiday Gardens Utilities, LLC

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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):		
Owners Equity _____	_____	-121288
12/31/2013 Closing Entry _____	_____	-4136
Owners Equity _____	_____	-37300
Balance end of year _____	\$ _____	\$ -162724

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ 8000	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ 8000	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Holiday Gulf Builders - Promissory Note \$180,625 over 144 months@ 7.5%	7.50%	4	\$ 177462
_____	_____	_____	_____
Total _____			\$ 177462

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2014
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**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	1950	_____	_____	1950
Regulatory assessment fee _____	4407	_____	_____	4407
Other (Specify) _____	_____	_____	_____	_____
Articles of Organization _____	125	_____	_____	125
Payroll Taxes _____	2857	_____	_____	2857
Florida DEP _____	100	_____	_____	100
Total Tax Expense _____	\$ 9439	\$ _____	\$ _____	\$ 9439

**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 responent 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
Eric Karl	\$ 6811	\$ _____	Contract Operation
Aqua Environmental, Inc.	\$ 3390	\$ _____	Contract Operation
Sondra Myers	3023	\$ _____	Meter Reading
Purvis, Gray and Company	\$ 3001	\$ _____	Accounting
Jessup Plumbing	\$ 4148	\$ _____	Repairs & Maintenance
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Holiday Gardens Utilities, LLC

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
2) Add credits during year _____	\$ <u>0</u>	\$ _____	\$ _____
3) Total _____	<u>0</u>	_____	<u>0</u>
4) Deduct charges during the year _____	<u>0</u>	_____	<u>0</u>
5) Balance end of year _____	<u>0</u>	_____	<u>0</u>
6) Less Accumulated Amortization _____	<u>0</u>	_____	<u>0</u>
7) Net CIAC _____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</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.			
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 _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	<u>0</u>	_____	<u>0</u>
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>

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

UTILITY NAME Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2014
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**N/A**

**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, LLC

YEAR OF REPORT DECEMBER 31, 2014
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N/A

**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>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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**WATER  
OPERATING  
SECTION**

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WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)	PER G/L Previous Year (c)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____	_____
302	Franchises	_____	_____	_____	_____	_____
303	Land and Land Rights	2737	_____	_____	2737	_____
304	Structures and Improvements	5845	_____	_____	5845	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____	_____
307	Wells and Springs	11612	_____	_____	11612	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____	_____
309	Supply Mains	5595	_____	_____	5595	_____
310	Power Generation Equipment	1323	_____	_____	1323	_____
311	Pumping Equipment	22152	_____	_____	22152	_____
320	Water Treatment Equipment	2271	_____	_____	2271	_____
330	Distribution Reservoirs and Standpipes	11328	_____	_____	11328	_____
331	Transmission and Distribution Lines	64397	_____	_____	64397	_____
333	Services	21801	_____	_____	21801	_____
334	Meters and Meter Installations	28386	4181	_____	32567	_____
335	Hydrants	5120	_____	_____	5120	_____
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	780	_____	_____	780	_____
346	Communication Equipment	_____	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____	_____
348	Other Tangible Plant	_____	550	_____	550	_____
	Total Water Plant	\$ 183778	\$ 4731	\$ _____	\$ 188509	_____



UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2014

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)	Accumulated Depreciation Balance Previous Year (f)
304	Structures and Improvements	27	%	3.7 %	\$ 5845	\$	\$ 0	\$ 5845	5845
305	Collecting and Impounding Reservoirs		%	%					
306	Lake, River and Other Intakes		%	%					
307	Wells and Springs	27	%	3.7 %	11612		0	11612	11612
308	Infiltration Galleries & Tunnels		%	%					
309	Supply Mains	32	%	3.13 %	3411		175	3586	3411
310	Power Generating Equipment	17	%	5.88 %	1323		78	1401	1324
311	Pumping Equipment	17	%	5.88 %	14459		1303	15762	14459
320	Water Treatment Equipment	17	%	5.88 %	2271		134	2405	2271
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	5495		343	5838	5495
331	Trans. & Dist. Mains	40	%	2.63 %	64397		0	64397	64397
333	Services	35	%	2.86 %	21801		0	21801	21801
334	Meter & Meter Installations	17	%	5.88 %	27973		270	28243	27973
335	Hydrants	46	%	2.5 %	4274		128	4402	4274
336	Backflow Prevention Devices		%	%					
339	Other Plant and Miscellaneous Equipment		%	%					
340	Office Furniture and Equipment		%	%	431		0		431
341	Transportation Equipment		%	%					
342	Stores Equipment		%	%					
343	Tools, Shop and Garage Equipment		%	%					
344	Laboratory Equipment		%	%					
345	Power Operated Equipment		%	%	780		0		780
346	Communication Equipment		%	%					
347	Miscellaneous Equipment		%	%					
348	Other Tangible Plant	6	%	16.67 %	0		92	91.685	0
	Totals				\$ 164072	\$	\$ 2522	\$ 165383 *	164073

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

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2014

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 18539
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	22529
604	Employee Pensions and Benefits	5010
610	Purchased Water	0
615	Purchased Power	3254
616	Fuel for Power Production	278
618	Chemicals	1741
620	Materials and Supplies	707
630	Contractual Services:	
	Billing	77
	Professional	3001
	Testing	535
	Other	15721
640	Rents	4429
650	Transportation Expense	2600
655	Insurance Expense	1544
665	Regulatory Commission Expenses	550
660	Compliance/Licensing	4408
670	Bad Debt Expense	900
675	Miscellaneous Expenses	4858
680	Membership Dues	245
682	Repairs & Maintenance	772
	Total Water Operation And Maintenance Expense	\$ 91698 *

\* 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			0
3/4"	D	1.5	444	443	664.5
1"	D	2.5	5	7	17.5
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			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	2	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
			<b>Total</b>		
			451	451	690

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

UTILITY NAME: \_\_\_\_\_ Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2014
-------------------------------------

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

**PUMPING AND PURCHASED WATER STATISTICS**

(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	_____	1840	86	1754	1926
February	_____	1852	-319	2171	1533
March	_____	2050	-620	2670	1430
April	_____	2306	-319	2625	1987
May	_____	2994	-1012	4006	1982
June	_____	2431	-511	2942	1920
July	_____	2431	-492	2923	1939
August	_____	2312	-302	2614	2010
September	_____	1570	155	1415	1724
October	_____	2998	-572	3570	2427
November	_____	2642	-1275	3917	1367
December	_____	2642	-910	3552	1732
Total for Year	_____	28068	-6091	34159	21977

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" - 3,120' 2 1/2" - 7,450'	_____	_____	2" - 3,120' 2 1/2" - 7,450'
3" & Over Asb. Cement	3" & Over	4" - 5,675' 6" - 5,310'	_____	_____	4" - 5,675' 6" - 5,310'
4" Direct Drilled	4"	1,100'	_____	_____	1,100'
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____



UTILITY NAME: \_\_\_\_\_ Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2014
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_	75,110	n/a	n/a
Type of Source_	Ground Water		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_	Hydrochloriator		n/a
Make_	Various Feed Pumps		
Permitted Capacity (GPD)_	146,000 - 180,000		
High service pumping			
Gallons per minute_	n/a		
Reverse Osmosis_	No		
Lime Treatment			
Unit Rating_	No		
Filtration			
Pressure Sq. Ft._	No		
Gravity GPD/Sq.Ft._			
Disinfection			
Chlorinator_	Yes		
Ozone_	No		
Other_ Aqua Mag	Yes		
Auxiliary Power_	Yes		

UTILITY NAME: \_\_\_\_\_ Holiday Gardens Utilities, LLC

YEAR OF REPORT  
DECEMBER 31, 2014

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

**GENERAL WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 216
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
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.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ Replace Storage Tank that was destroyed by lightning and replace broken meters  
\_\_\_\_\_
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? \_\_\_\_\_ n/a
  - c. When will construction begin? \_\_\_\_\_ n/a
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_ n/a
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.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

# WASTEWATER OPERATING SECTION

**Note:** This utility is a water only service; therefore, Pages S-1 through S-6 have been omitted from this report.

# 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.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

*Michael Smay* \*  
(signature of chief executive officer of the utility)

Date: 3-19-15

- |   |   |   |   |
|---|---|---|---|
| 1.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

*Daniel Walsh* \*  
(signature of chief financial officer of the utility)

Date: 3/17/2015

\* 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, LLC*  
For the Year Ended December 31, *2014*

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>72326</u>	\$ <u>72326</u>	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	<u>7921</u>	<u>7921</u>	_____
<b>Total Water Operating Revenue</b>	<b>\$ <u>80247</u></b>	<b>\$ <u>80247</u></b>	<b>\$ _____</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ <u>80247</u></b>	<b>\$ <u>80247</u></b>	<b>\$ _____</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).