|  |  |  |  |
| --- | --- | --- | --- |
| State of Florida  pscSEAL | | Public Service Commission  Capital Circle Office Center ● 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850  -M-E-M-O-R-A-N-D-U-M- | |
| DATE: | December 21, 2016 | | |
| TO: | Office of Commission Clerk (Stauffer) | | |
| FROM: | Division of Accounting and Finance (Passett, Mouring)  Division of Economics (Hudson, Johnson)  Division of Engineering (Lee, Thompson)  Office of the General Counsel (Corbari) | | |
| RE: | Docket No. 140177-WU – Application for staff-assisted rate case in Pasco County by Holiday Gardens Utilities, LLC. | | |
| AGENDA: | 01/05/17 – Regular Agenda – Proposed Agency Action for Issues 1 and 2 – Interested Persons May Participate | | |
| COMMISSIONERS ASSIGNED: | | | All Commissioners |
| PREHEARING OFFICER: | | | Brisé |
| CRITICAL DATES: | | | None |
| SPECIAL INSTRUCTIONS: | | | None |

Case Background

Holiday Gardens Utilities, LLC. (Holiday Gardens or Utility) is a Class C water utility serving approximately 456 customers in Pasco County. Holiday Gardens’ service territory is located in the Southwest Florida Water Management District (SWFWMD) and is in a water use caution area. Holiday Gardens’ application in the instant docket shows total gross revenue of $77,847 with a net operating loss of $182.

Holiday Gardens filed its application for a staff-assisted rate case (SARC) on September 10, 2014, and subsequently completed the Commission’s filing requirements. November 7, 2014, was established as the official filing date in this case. Prior to the instant proceeding, rates were last established for this Utility in 1992, as a result of a staff-assisted rate case. Rate base was last established for this Utility when it was transferred in 2014.[[1]](#footnote-1) On December 29, 2015, the Commission approved Phase I rates for Holiday Gardens.[[2]](#footnote-2) The Commission also approved Phase II rates, upon staff verifying that all pro forma approved had been completed and the Utility submitting documentation of the final costs.[[3]](#footnote-3)

The Utility is requesting recent capital improvements not previously approved for recovery in Phase II rates be considered by the Commission in this proceeding, in lieu of filing a limited proceeding. While the Commission approved Phase II rates for Holiday Gardens, the Utility’s request for recovery of additional capital improvement costs not previously approved, requires Commission approval. The Commission has jurisdiction in this case pursuant to Section 367.0814, Florida Statutes (F.S.).

Discussion of Issues

Issue 1:

 Should the Commission approve Holiday Gardens requested Phase II increase for pro forma items?

Recommendation:

 Yes. The Commission should approve a Phase II revenue requirement associated with pro forma and additional items. The Utility’s Phase II revenue requirement is $136,693, which equates to a 1.02 percent increase over the approved Phase I revenue requirement. (Passett, Lee)

Staff Analysis:

 By Order No. PSC-15-0588-PAA-WU, the Commission approved a list of pro forma items for Phase II implementation. Based on the estimated costs and after adjusting for retirements, the increase in the Utility Plant in Service (UPIS) balance was $4,749. The Order further required that implementation of the Phase II rates was conditioned upon the Utility completing the pro forma items within 12 months of the Order becoming final, and it submitting a copy of the final invoices and payment documentation for staff’s review.

As stated in the Case Background, while the Commission granted Holiday Gardens permission to implement the Phase II rates once staff verified that all pro forma was completed and documentation provided, Holiday Gardens has requested recovery of additional capital improvement costs, which requires Commission approval.

Phase II Pro Forma Items Addressed in Order No. PSC-15-0588-PAA-WU

As required by Order No. PSC-15-0588-PAA-WU, the Utility submitted a copy of the final invoices and payment documentation for implementation of the approved Phase II rates. Based on the invoiced amounts shown in the table below, the adjustment to UPIS is $1,673, or $3,076 less than the estimated cost for these items.

**Table 1-1**

**Phase II Pro Forma Adjustments**

| **Description** | **Plant Account** | **Estimated**  **Cost (A)** | **Actual**  **Cost (B)** | **Associated Retirement (C)** | **Net Change in UPIS** |
| --- | --- | --- | --- | --- | --- |
| New Computer and Printer | 340 | $196 | $172 | $0 | $172 |
| New Portable Meter | 334 | $565 | $0 | $0 | $0 |
| Replumb at Well #1 & #2 | 311 | $3,600 | $490 | ($368) | $122 |
| Air Relief Valve at Well #1 | 311 | $200 | $0 | $0 | $0 |
| Repaint at Well #1 & #2 | 304 | $400 | $1,844 | ($1,383) | $461 |
| Roof at Well #1 & #2 | 304 | $8,000 | $1,890 | ($1,418) | $472 |
| Flow Meter at Well #1 | 334 | $1,500 | $1,472 | ($1,104) | $368 |
| Gate Valve at Well #2 | 311 | $750 | $107 | ($80) | $27 |
| Air Compressor at Well #2 | 311 | $1,500 | $202 | ($152) | $50 |
| **Total** | | **$16,711** | **$6,178** | **($4,505)** | **$1,673** |

\*Sources: Document Nos. 08633-16 and 07952-16

The Utility did not purchase the portable meter because it was no longer needed. The extent of the work required for replumbing at well numbers 2 and 4, and gate valve and air compressor upgrades at well number 2, was reduced, which resulted in lower costs than estimated. The air relief valve was included as part of the new well motor installation. For the repaint work, the Utility added stucco at the pump houses which resulted in higher cost than estimated. In addition, for the roof upgrades, the Utility was able to acquire a lower cost than estimated. Staff has reviewed documentation showing the completion of these projects and verified the invoices and receipts of all completed items.

It is Commission practice to use 75 percent of the cost of the replacement as the retirement value when the original cost is not known.[[4]](#footnote-4) Table 1-1 above, outlines staff’s recommended adjustments to UPIS and retirements by plant account.

**Additional Captial Improvement Items**

As discussed in the Case Background, the Utility is requesting additional capital improvements not previously approved for recovery in its Phase II rates. The Utility is requesting these additional improvements be considered in this proceeding in light of the necessity of the items and coming in under budget for the approved Phase II projects. Staff believes it is reasonable to consider the additional items in this proceeding because it will reduce regulatory lag and rate case expense by mitigating the need for an additional limited proceeding.

**Table 1-2**

**Adjustments for Additional Items**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | **Plant Account** | **UPIS (A)** | **Retirement (B)** | **Net Change in UPIS** |
| Electrical Repair and Update for Well #1 | 311 | $4,080 | ($3,060) | $1,020 |
| Electrical Repair and Update for Well #2 | 311 | $4,080 | ($3,060) | $1,020 |
| **Total** | | **$8,160** | **($6,120)** | **$2,040** |

\*Sources: Document Nos. 08633-16 and 07952-16

Staff has calculated the total UPIS amount for the Utility based on Phase II pro forma items of $1,673 ($6,178-$4,505), and the additional items of $2,040 ($8,160-$6,120), for a combined total of $3,713.

Tables 1-1 and 1-2 summarize the Phase II pro forma plant items and associated costs. Staff’s net adjustment to the Phase II UPIS balance is an increase of $3,713 and a decrease to Accumulated Depreciation of $9,779. In addition, staff adjusted depreciation expense to reflect the pro forma additions and retirements resulting in an increase of $233. Also, staff increased Taxes Other Than Income by $62 to reflect Regulatory Assessment Fees (RAFs) of 4.5 percent on the change in revenues. Staff’s total adjustment to operating expenses, including additional RAFs, is $295 resulting in total operating expenses of $130,981.

The Utility’s Phase II revenue requirement should be $136,693, representing a 1.02 percent increase over the approved Phase I revenue requirement. Staff notes that, even with the inclusion of the additional items, the resulting revenue increase of 1.02 percent is lower than the 1.18 percent increase previously approved by the Commission.[[5]](#footnote-5) Staff believes it is reasonable to consider the additional items in this proceeding because it will reduce regulatory lag and rate case expense by mitigating the need for an additional limited proceeding.

Phase II rate base is shown on Schedule No. 1-A. The capital structure for Phase II is shown on Schedule No. 2. The revenue requirement is shown on Schedule No. 3-A. The resulting rates are shown on Schedule No. 4.

Issue :

 What is the appropriate rate structure and rates for Phase II?

Recommendation:

 The Phase II rate increase of 1.07 percent should be applied as an across-the-board increase to the existing Phase I rates. The rates, as shown on Schedule No. 4, should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), F.A.C. The Utility should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. In addition, the approved rates should not be implemented until staff has approved the proposed customer notice and the notice has been received by the customers. The Utility should provide proof of the date that the notice was given within 10 days of the date of the notice. (Johnson)

Staff Analysis:

 The recommended Phase II revenue, less miscellaneous service revenues, would result in an increase of 1.07 percent ($1,383) over the Phase I revenue requirement ($135,310). The calculation is as follows:

**Table 2-1**

**Percentage Phase II Rate Increase**

|  |  |  |
| --- | --- | --- |
|  |  | Water |
|  |  |  |
| 1. | Phase I Revenue Requirement | $135,310 |
|  |  |  |
| 2. | Less Miscellaneous Service Revenues | ($5,886) |
|  |  |  |
| 3. | Phase I Service Revenue Requirement | $129,424 |
|  |  |  |
| 4. | Phase II Revenue Increase | $1,383 |
|  |  |  |
| 5. | % Service Rate Increase (Line 4/Line 3) | 1.07% |

Staff recommends a Phase II rate increase of 1.07 percent, applied as an across-the-board increase to the existing Phase I rates. The rates, as shown on Schedule No. 4, should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), F.A.C. The Utility should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. In addition, the approved rates should not be implemented until staff has approved the proposed customer notice and the notice has been received by the customers. The Utility should provide proof of the date that the notice was given within 10 days of the date of the notice

Issue :

 Should the recommended rates be approved for Holiday Gardens on a temporary basis, subject to refund with interest, in the event of a protest filed by a party other than the Utility?

Recommendation:

 Yes. Pursuant to Section 367.0814(7), F.S., the recommended rates for Phase II should be approved for the Utility on a temporary basis, subject to refund, in the event of a protest filed by a party other than the Utility. Holiday Gardens should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), F.A.C. In addition, the temporary rates should not be implemented until staff has approved the proposed notice, and the notice has been received by the customers. Prior to implementation of any temporary rates, the Utility should provide appropriate security. If the recommended rates are approved on a temporary basis, the rates collected by the Utility should be subject to the refund provisions discussed below in the staff analysis. In addition, after the increased rates are in effect, pursuant to Rule 25-30.360(6), F.A.C., the Utility should file reports with the Commission Clerk’s office no later than the 20th of each month indicating the monthly and total amount of money subject to refund at the end of the preceding month. The report filed should also indicate the status of the security being used to guarantee repayment of any potential refund. (Passett)

Staff Analysis:

 This recommendation proposes an increase in rates. A timely protest might delay what may be a justified rate increase resulting in an unrecoverable loss of revenue to the Utility. Therefore, pursuant to Section 367.0814(7), F.S., in the event of a protest filed by a party other than the Utility, staff recommends that the recommended rates be approved as temporary rates. Holiday Gardens should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), F.A.C. In addition, the temporary rates should not be implemented until staff has approved the proposed notice, and the notice has been received by the customers. The recommended rates collected by the Utility should be subject to the refund provisions discussed below.

The Utility should be authorized to collect the temporary rates upon staff’s approval of an appropriate security for the potential refund and the proposed customer notice. Security should be in the form of a bond or letter of credit in the amount of $925. Alternatively, the Utility could establish an escrow agreement with an independent financial institution.

If the Utility chooses a bond as security, the bond should contain wording to the effect that it will be terminated only under the following conditions:

1) The Commission approves the rate increase; or

2) If the Commission denies the increase, the Utility shall refund the amount collected that is attributable to the increase.

If the Utility chooses a letter of credit as a security, it should contain the following conditions:

1) The letter of credit is irrevocable for the period it is in effect, and,

2) The letter of credit will be in effect until a final Commission order is rendered, either approving or denying the rate increase.

If security is provided through an escrow agreement, the following conditions should be part of the agreement:

1) The Commission Clerk, or his or her designee, must be a signatory to the escrow agreement; and,

2) No monies in the escrow account may be withdrawn by the Utility without the prior written authorization of the Commission Clerk, or his or her designee;

3) The escrow account shall be an interest bearing account;

4) If a refund to the customers is required, all interest earned by the escrow account shall be distributed to the customers;

5) If a refund to the customers is not required, the interest earned by the escrow account shall revert to the Utility;

6) All information on the escrow account shall be available from the holder of the escrow account to a Commission representative at all times;

7) The amount of revenue subject to refund shall be deposited in the escrow account within seven days of receipt;

8) This escrow account is established by the direction of the Florida Public Service Commission for the purpose(s) set forth in its order requiring such account. Pursuant to *Cosentino v. Elson*, 263 So. 2d 253 (Fla. 3d DCA 1972), escrow accounts are not subject to garnishments;

9) The account must specify by whom and on whose behalf such monies were paid.

In no instance should the maintenance and administrative costs associated with the refund be borne by the customers. These costs are the responsibility of, and should be borne by, the Utility. Irrespective of the form of security chosen by the Utility, an account of all monies received as a result of the rate increase should be maintained by the Utility. If a refund is ultimately required, it should be paid with interest calculated pursuant to Rule 25-30.360(4), F.A.C.

The Utility should maintain a record of the amount of the bond, and the amount of revenues that are subject to refund. In addition, after the increased rates are in effect, pursuant to Rule 25-30.360(6), F.A.C., the Utility should file reports with the Commission Clerk’s office no later than the 20th of each month indicating the monthly and total amount of money subject to refund at the end of the preceding month. The report filed should also indicate the status of the security being used to guarantee repayment of any potential refund.

Issue :

 Should this docket be closed?

Recommendation:

 No. Except for the granting of temporary rates in the event of protest, which is final, if no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, a consummating order will be issued. The docket should remain open for staff’s verification that the revised tariff sheets and customer notice have been filed by the Utility and approved by staff. Once the above actions are completed, this docket will be closed administratively. (Corbari)

Staff Analysis:

 Except for the granting of temporary rates in the event of protest, which is final, if no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, a consummating order will be issued. The docket should remain open for staff’s verification that the revised tariff sheets and customer notice have been filed by the Utility and approved by staff. Once the above actions are completed, this docket will be closed administratively.

|  |  |  |  |
| --- | --- | --- | --- |
| **HOLIDAY GARDENS UTILITIES, LLC** | | **SCHEDULE NO. 1-A** | |
| **TEST YEAR ENDED 09/30/14** | | **DOCKET NO. 140177-WU** | |
| **SCHEDULE OF WATER RATE BASE (PHASE II)** | |  |  |
|  |  | **STAFF** | **BALANCE** |
|  | **PHASE I** | **ADJUSTMENTS** | **PER** |
| **DESCRIPTION** | **BALANCE** | **TO UTIL. BAL.** | **STAFF** |
|  |  |  |  |
| UTILITY PLANT IN SERVICE | $190,273 | $3,713 | $193,986 |
|  |  |  |  |
| LAND & LAND RIGHTS | 2,414 | 0 | 2,414 |
|  |  |  |  |
| NON-USED AND USEFUL COMPONENTS | 0 | 0 | 0 |
|  |  |  |  |
| CIAC | (85,630) | 0 | (85,630) |
|  |  |  |  |
| ACCUMULATED DEPRECIATION | (149,305) | 9,779 | (139,525) |
|  |  |  |  |
| AMORTIZATION OF CIAC | 85,630 | 0 | 85,630 |
|  |  |  |  |
| WORKING CAPITAL ALLOWANCE | 14,345 | 0 | 14,345 |
|  |  |  |  |
| WATER RATE BASE | $57,727 | $13,492 | $71,220 |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | **HOLIDAY GARDENS UTILITIES, LLC SCHEDULE NO. 1-B** | | |
|  | **TEST YEAR ENDED 09/30/14 DOCKET NO. 140177-WU** | | |
|  | **ADJUSTMENTS TO RATE BASE (PHASE II)** | | |
|  |  |  |  |
|  |  |  | **WATER** |
|  | **UTILITY PLANT IN SERVICE** |  |  |
|  | To reflect pro forma plant additions and retirements. |  | $3,713 |
|  |  |  |  |
|  | **ACCUMULATED DEPRECIATION** |  |  |
|  | To reflect pro forma plant additions and retirements. |  | $9,779 |
|  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **HOLIDAY GARDENS UTILITIES, LLC** | | | | | | |  | **SCHEDULE NO. 2** | |
|  | **TEST YEAR ENDED 09/30/14** | | |  |  |  |  | **DOCKET NO. 140177-WU** | | |
|  | **SCHEDULE OF CAPITAL STRUCTURE (PHASE II)** | | | |  |  |  |  |  |  |
|  |  | |  | **STAFF** | **BALANCE** | **PRO** |  |  |  |  |
|  |  | |  | **SPECIFIC** | **BEFORE** | **RATA** | **BALANCE** | **PERCENT** |  |  |
|  |  | | **PHASE I** | **ADJUST-** | **PRO RATA** | **ADJUST-** | **PER** | **OF** |  | **WEIGHTED** |
|  | **CAPITAL COMPONENT** | | **BALANCE** | **MENTS** | **ADJUSTMENTS** | **MENTS** | **STAFF** | **TOTAL** | **COST** | **COST** |
|  |  | |  |  |  |  |  |  |  |  |
| 1. | COMMON EQUITY | | $7,500 | $0 | $7,500 | $7,663 | $15,163 | 21.29% | 11.16% | 2.38% |
| 2. | LONG-TERM DEBT | | 24,544 | 0 | 24,544 | 25,078 | 49,622 | 69.67% | 7.50% | 5.23% |
| 3. | SHORT-TERM DEBT (Truck) | | 2,827 | 0 | 2,827 | 2,888 | 5,715 | 8.02% | 5.00% | 0.40% |
| 4. | PREFERRED STOCK | | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| 5. | CUSTOMER DEPOSITS | | 720 | 0 | 720 | 0 | 720 | 1.01% | 2.00% | 0.02% |
| 6. | DEFERRED INCOME TAXES | | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| 7. | TOTAL | | $35,591 | $0 | $35,591 | $35,629 | $71,220 | 100.00% |  | 8.02% |
|  |  | |  |  |  |  |  |  |  |  |
|  |  | |  |  | **RANGE OF REASONABLENESS** | | | **LOW** | **HIGH** |  |
|  |  | |  |  | RETURN ON EQUITY | | | 10.16% | 12.16% |  |
|  |  | |  |  | OVERALL RATE OF RETURN | | | 7.81% | 8.24% |  |
|  |  | |  |  |  | | |  |  |  |
|  |  | | | | | | | | | |
|  |  |  | |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **HOLIDAY GARDENS UTILITIES, LLC** | |  |  | **SCHEDULE NO. 3-A** | |
|  | **TEST YEAR ENDED 09/30/14** |  |  |  | **DOCKET NO. 140177-WU** | |
|  | **SCHEDULE OF WATER OPERATING INCOME (PHASE II)** | | |  |  |  |
|  |  |  |  | **STAFF** | **ADJUST.** |  |
|  |  |  | **STAFF** | **ADJUSTED** | **FOR** | **REVENUE** |
|  |  | **PHASE I** | **ADJUSTMENTS** | **TEST YEAR** | **INCREASE** | **REQUIREMENT** |
|  |  |  |  |  |  |  |
| 1. | **OPERATING REVENUES** | $135,310 | $0 | $135,310 | $1,383 | $136,693 |
|  |  |  |  |  | 1.02% |  |
|  | **OPERATING EXPENSES:** |  |  |  |  |  |
| 2. | OPERATION & MAINTENANCE | $114,763 | $0 | $114,763 | $0 | $114,763 |
|  |  |  |  |  |  |  |
| 3. | DEPRECIATION (NET) | 2,876 | 233 | 3,108 | 0 | 3,108 |
|  |  |  |  |  |  |  |
| 4. | TAXES OTHER THAN INCOME | 13,048 | 0 | 13,048 | 62 | 13,110 |
|  |  |  |  |  |  |  |
| 5. | INCOME TAXES | 0 | 0 | 0 | 0 | 0 |
|  |  |  |  |  |  |  |
| 6. | **TOTAL OPERATING EXPENSES** | $130,686 | $233 | $130,919 | $62 | $130,981 |
|  |  |  |  |  |  |  |
| 7. | **OPERATING INCOME/(LOSS)** | $4,624 |  | $4,391 |  | $5,712 |
|  |  |  |  |  |  |  |
| 8. | **WATER RATE BASE** | $57,727 |  | $71,220 |  | $71,220 |
|  |  |  |  |  |  |  |
| 9. | **RATE OF RETURN** | 8.01% |  | 6.17% |  | 8.02% |
|  |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **HOLIDAY GARDENS UTILITIES, LLC SCHEDULE NO. 3-B** | | |
|  |  | **TEST YEAR ENDED 09/30/14 DOCKET NO. 140177-WU** | | |
|  |  | **ADJUSTMENTS TO OPERATING INCOME (PHASE II)** | | |
|  |  | |  |  |
|  |  | |  | **WATER** |
|  | **DEPRECIATION EXPENSE** | |  |  |
|  | To reflect appropriate depreciation expense per Rule 25-30.140 F.A.C.. | |  | $233 |
|  |  | |  |  |

|  |  |  |
| --- | --- | --- |
| **HOLIDAY GARDENS UTILITIES, LLC** |  | **SCHEDULE NO. 4** |
| **MONTHLY WATER RATES** | **DOCKET NO. 140177-WU** | |
|  | **UTILITY** | **STAFF** |
|  | **CURRENT** | **RECOMMENDED** |
|  | **RATES** | **PHASE II RATES** |
|  |  |  |
| **Residential and General Service** |  |  |
| Base Facility Charge by Meter Size |  |  |
| 5/8"X3/4" | $9.97 | $10.08 |
| 3/4" | $14.96 | $15.12 |
| 1" | $24.93 | $25.20 |
| 1-1/2" | $49.85 | $50.40 |
| 2" | $79.76 | $80.64 |
| 3" | $159.52 | $161.28 |
| 4" | $249.25 | $252.00 |
| 6" | $498.50 | $504.00 |
|  |  |  |
| Charge per 1,000 gallons - Residential |  |  |
| 0 - 3,000 gallons | $3.26 | $3.29 |
| Over 3,000 gallons | $5.16 | $5.22 |
|  |  |  |
| Charge per 1,000 gallons - General Service | $3.91 | $3.95 |
|  |  |  |
| **Typical Residential 5/8" x 3/4" Meter Bill Comparison** | | |
| 3,000 Gallons | $19.75 | $19.95 |
| 5,000 Gallons | $30.07 | $30.39 |
| 10,000 Gallons | $55.87 | $56.49 |
|  |  |  |

1. Order No. PSC-15-0422-PAA-WU, issued October 6, 2015, in Docket No. 140176-WU, *In re: Application for approval of transfer of Certificate No. 116-W from Holiday Gardens Utilities, Inc. to Holiday Gardens Utilities, LLC, in Pasco County.* [↑](#footnote-ref-1)
2. Order No. PSC-15-0588-PAA-WU, issued December 29, 2015, in Docket No. 140177-WU, *In re: Application for staff-assisted rate case in Pasco County by Holiday Gardens Utilities, LLC.*  [↑](#footnote-ref-2)
3. *Id.*  [↑](#footnote-ref-3)
4. Order No. PSC-16-0256-PAA-WU, issued June 30, 2016, in Docket No. 150199-WU, *In re: Application for staff-assisted rate case in Lake County by Raintree Waterworks, Inc.* [↑](#footnote-ref-4)
5. Order No. PSC-15-0588-PAA-WU*.* [↑](#footnote-ref-5)