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Public Service Commission
Office of the Secretary

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

ANNUAL REPORT

OF

Holiday Gardens Utilities, LLC
Exact Legal Name of Respondent

WU972-16-AR

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2016

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

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
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DIVISION OF
ACCOUNTING & FINANCE

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 preceding 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)

FINANCIAL SECTION

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 863-940-4347 Date Utility First Organized 1967

Fax Number 863-940-4347 E-mail Address danielwalsh23@yahoo.com

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>Michael Smallridge</u>	<u>Managing Member</u>	<u>3336 Grand Blvd, # 102 Holiday, FL 34690</u>	<u>11760</u>
Person who prepared this report: <u>Daniel M. Walsh</u>	<u>CFO</u>	<u>3336 Grand Blvd, # 102 Holiday, FL 34690</u>	<u>10431</u>
Officers and Managers: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>3336 Grand Blvd, # 102 Holiday, FL 34690</u>	<u>\$ 11760</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</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>\$ 11760</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 124,788	\$ _____	\$ _____	\$ 124,788
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		6,037	_____	_____	6,037
Total Gross Revenue _____		\$ 130,825	\$ _____	\$ _____	\$ 130,825
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 133,838	\$ _____	\$ _____	\$ 133,838
Depreciation Expense _____	F-5	6,522	_____	_____	6,522
CIAC Amortization Expense _____	F-8	0	_____	_____	0
Taxes Other Than Income _____	F-7	7,659	_____	_____	7,659
Income Taxes _____	F-7	0	_____	_____	0
Total Operating Expense		\$ 148,019	_____	_____	\$ 148,019
Net Operating Income (Loss)		\$ -17,194	\$ _____	\$ _____	\$ -17,194
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ 0	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	0
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -17,194	\$ _____	\$ _____	\$ -17,194

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016

COMPARATIVE BALANCE SHEET

ANNUAL REPORT

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 221647	\$ 217012
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>-166009</u>	<u>-157050</u>
Net Utility Plant -----		\$ 55638	\$ 59962
Cash -----		11138	1045
Customer Accounts Receivable (141) -----		6860	9743
Other Assets (Specify): -----			
Due from Parent Co. -----			
Deferred Costs -----		4084	4084
Utility Deposits -----		1843	1843
Prepaid Expenses -----			
Total Assets -----		\$ <u>79563</u>	\$ <u>76677</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	-17,194	-70386
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>-185958</u>	<u>-113736</u>
Total Capital -----		\$ -203152	\$ -184122
Long Term Debt (224) -----	F-6	\$ 159812	\$ 176737
Accounts Payable (231) -----		79455	66177
Notes Payable (232) -----			
Customer Deposits (235) -----		1578	1979
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Intercompany Payables -----		34095	8656
Deferred Income -----			
Accrued Expenses -----		7775	7250
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ <u>79563</u>	\$ <u>76677</u>

UTILITY NAME Holiday Gardens Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2016

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>221647</u>	\$ _____	\$ _____	\$ <u>221647</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>221647</u>	\$ _____	\$ _____	\$ <u>221647</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>157050</u>	\$ _____	\$ _____	\$ <u>157050</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>6522</u>	\$ _____	\$ _____	\$ <u>6522</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	<u>2437</u>	_____	_____	<u>2437</u>
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>8959</u>	\$ _____	\$ _____	\$ <u>8959</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	<u>0</u>
_____	_____	_____	_____	_____
Total Debits _____	\$ <u>0</u>	\$ _____	\$ _____	\$ <u>0</u>
Balance End of Year _____	\$ <u>166009</u>	\$ _____	\$ _____	\$ <u>166009</u>

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2016

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 _____	\$ _____	\$ -184122
Changes during the year (Specify):		
Owners Equity _____	_____	-1836
12/31/2016 Closing Entry _____	_____	-21,790
Owners Equity _____	_____	_____
Balance end of year _____	\$ _____	\$ -207748

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____ 0	\$ _____

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%	_____	_____	\$ 159812
Total _____			\$ 159812

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 _____	1213	_____	_____	1213
Regulatory assessment fee _____	3630	_____	_____	3630
Other (Specify) Payroll Taxes _____	2525	_____	_____	2525
Annual Report _____	191	_____	_____	191
Other Taxes _____	100	_____	_____	100
Total Tax Expense _____	\$ 7659	\$ _____	\$ _____	\$ 7659

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
Aqua Environmental, Inc.	\$ 11420	\$ _____	Contract Operation
Sondra Myers	4926	\$ _____	Meter Reading
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2016

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>85630</u>	\$ _____	\$ <u>85630</u>
2) Add credits during year _____	\$ <u>0</u>	\$ _____	\$ _____
3) Total _____	<u>85630</u>	_____	<u>85630</u>
4) Deduct charges during the year _____	<u>0</u>	_____	<u>0</u>
5) Balance end of year _____	<u>85630</u>	_____	<u>85630</u>
6) Less Accumulated Amortization _____	<u>85630</u>	_____	<u>85630</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>85630</u>	\$ _____	\$ <u>85630</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>85630</u>	\$ _____	\$ <u>85630</u>

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

UTILITY NAME Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016

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)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(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, 2016

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):

**WATER
OPERATING
SECTION**

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016

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_____	2414	_____	_____	2414
304	Structures and Improvements_____	5845	3734	2801	6778
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_____	34550	8959	6720	36789
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_____	43593	1472	1104	43961
335	Hydrants_____	5120	_____	_____	5120
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	431	172	_____	603
341	Transportation Equipment_____	2827	672	_____	3499
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	0	250	_____	250
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	3356	_____	_____	3356
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	550	_____	_____	550
	Total Water Plant_____	*\$ 217013	\$ 15259	\$ 10625	\$ 221647

* Includes 2016 additions and adjustments to correct PIS balance per Order No. PSC-15-0588-PAA-WU.

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	27	%	3.70 %	\$ 5844	\$ 2800.00	\$ 233.76	\$ 3277.76
305	Collecting and Impounding Reservoirs	40	%	2.50 %				
306	Lake, River and Other Intakes	40	%	2.50 %				
307	Wells and Springs	27	%	3.70 %	11612			11612.00
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	3599	-30.32	174.84	3804.40
310	Power Generating Equipment	17	%	5.88 %	1323	-0.21		1323.00
311	Pumping Equipment	17	%	5.88 %	9842	109.57	2098.21	11830.68
320	Water Treatment Equipment	17	%	5.88 %	2271	-0.47		2271.00
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	5834	-89.61	343.27	6267.36
331	Trans. & Dist. Mains	38	%	2.63 %	64397			64397.00
333	Services	35	%	2.86 %	21801			21801.00
334	Meter & Meter Installations	17	%	5.88 %	23288	-6268.77	2575.12	32132.30
335	Hydrants	40	%	2.50 %	4416	-18.00	128.00	4562.00
336	Backflow Prevention Devices	10	%	10.00 %				
339	Other Plant and Miscellaneous Equipment	20	%	5.00 %				
340	Office Furniture and Equipment	15	%	6.67 %	431		34.47	465.47
341	Transportation Equipment	6	%	16.67 %	942	706.68	527.17	762.75
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment	15	%	6.67 %		-45.83	16.67	62.50
344	Laboratory Equipment		%	%				
345	Power Operated Equipment	10	%	10.00 %	1266	278.78	335.60	1322.40
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant	10	%	10.00 %	183	121.44	55.00	116.88
	Totals				\$ 157050	\$ -2436.74	\$ 6522.11	\$ 166009 *

* This amount should tie to Sheet F-5.

** Includes 2016 adjustments to correct AD balance with cumulative effect per Order No. PSC-15-0588-PAA-WU.

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 44869
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	11760
604	Employee Pensions and Benefits	5319
610	Purchased Water	0
615	Purchased Power	3010
616	Fuel for Power Production	515
618	Chemicals	1583
620	Materials and Supplies	493
627	Interest Expense	12279
630	Contractual Services:	
	Billing	
	Professional	125
	Testing	1255
	Other	14940
640	Rents	3712
650	Transportation Expense	7859
655	Insurance Expense	2205
665	Regulatory Commission Expenses	1745
660	Compliance/Licensing	
670	Bad Debt Expense	612
675	Miscellaneous Expenses	10007
680	Membership Dues	210
681	Telephone & Internet	2315
682	Repairs & Maintenance	9002
690	Equipment Rental	23
	Total Water Operation And Maintenance Expense	\$ 133838

* 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)	
Residential Service					
5/8"	D	1.0	443	439	439
3/4"	D	1.5			
1"	D	2.5	7	6	15
1 1/2"	D,T	5.0			
General Service					
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	1		0
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			451	445	454

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016

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_____	_____	1620	364	1256	1256
February_____	_____	1863	230	1633	1633
March_____	_____	1539	338	1201	1201
April_____	_____	2094	390	1704	1704
May_____	_____	1792	380	1412	1412
June_____	_____	1807	348	1459	1459
July_____	_____	1981	356	1625	1625
August_____	_____	2155	338	1817	1817
September_____	_____	2136	408	1728	1728
October_____	_____	1573	304	1269	1269
November_____	_____	1940	418	1522	1522
December_____	_____	1966	380	1586	1586
Total for Year_____	_____	22466	4254	18212	18212

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, 2016

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1967</u>	<u>1968/updated 2012</u>	_____	_____
Types of Well Construction and Casing _____	<u>Steel</u>	<u>Steel</u>	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	<u>85'</u>	<u>180'</u>	_____	_____
Diameters of Wells _____	<u>8"</u>	<u>8"</u>	_____	_____
Pump - GPM _____	<u>200</u>	<u>250</u>	_____	_____
Motor - HP _____	<u>10</u>	<u>10</u>	_____	_____
Motor Type * _____	<u>HU Top MtVert</u>	<u>Submersible</u>	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	<u>Yes</u>	<u>Yes</u>	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>Steel-Hydro</u>	<u>Steel-Hydro</u>	<u>n/a</u>	<u>n/a</u>
Capacity of Tank _____	<u>3,500</u>	<u>3,500</u>	_____	_____
Ground or Elevated _____	<u>Ground</u>	<u>Ground</u>	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	<u>U.S. Motor</u>	<u>Franklin Electric</u>	<u>n/a</u>	<u>n/a</u>
Type _____	<u>HU-Electric</u>	<u>Submersible</u>	_____	_____
Rated Horsepower _____	<u>10HP 3ph,</u>	<u>10HP 3ph,</u>	_____	_____
Pumps				
Manufacturer _____	<u>Peerless</u>	<u>Franklin Electric</u>	<u>n/a</u>	<u>n/a</u>
Type _____	<u>Vert. Turbine</u>	<u>Submersible</u>	_____	_____
Capacity in GPM _____	<u>200</u>	<u>250</u>	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	<u>Yes</u>	<u>Yes</u>	_____	_____

UTILITY NAME: _____ Holiday Gardens Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2016

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, 2016

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. _____ 570
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**

N/A

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2016

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<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. 2. 3. 4. *Much Boyle* *
(signature of chief executive officer of the utility)

Date: 3-7-17.

1. 2. 3. 4. _____ *
(signature of chief financial officer of the utility)

Date: _____

* 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, **2016**

(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>124788</u>	\$ <u>124788</u>	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	<u>6037</u>	<u>6037</u>	_____
Total Water Operating Revenue	\$ <u>130825</u>	\$ <u>130825</u>	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ <u>130825</u>	\$ <u>130825</u>	\$ _____

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).