

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 Respondant

116W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

December 31, 2021

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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 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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DIVISION OF
ACCOUNTING & FINANCE

FINANCIAL SECTION

REPORT OF

Holiday Gardens Utilities, LLC

(EXACT NAME OF UTILITY)

5911 Trouble Creek Rd New Port Richey, FL 34652 Mailing Address	5210 Tammy Lane Holiday, FL 34690 Street Address	Pasco County
Telephone Number (727) 937-6275	Date Utility First Organized	1967
Fax Number n/a	E-mail Address	accounting@FUS1LLC.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: 5911 Trouble Creek Rd
New Port Richey, FL 34652

Name of subdivisions where services are provided: Holiday Gardens Estates

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>10,402</u>
Person who prepared this report: <u>Marianne McDonald</u>	<u>CFO</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>7,247</u>
Officers and Managers: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>10,402</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>Michael Smallridge</u>	<u>100%</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>10,402</u>

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential.....		\$ 121,060	\$ _____	\$ _____	\$ 121,060
Commercial.....		4,689	_____	_____	4,689
Industrial.....		-	_____	_____	-
Multiple Family.....		-	_____	_____	-
Guaranteed Revenues.....		-	_____	_____	-
Other (Late Fees).....		5,880	_____	_____	5,880
Total Gross Revenue		\$ 131,629	\$ _____	\$ _____	\$ 131,629
Operation Expense (Must tie to pages W-3 and S-3).....					
	W-3				
	S-3	\$ 125,870	\$ _____	\$ _____	\$ 125,870
Depreciation Expense.....	F-5	9,094	_____	_____	9,094
CIAC Amortization Expense.....	F-8	-	_____	_____	-
Taxes Other Than Income.....	F-7	11,532	_____	_____	11,532
Income Taxes.....	F-7	_____	_____	_____	-
Total Operating Expense		\$ 146,496	\$ _____	\$ _____	\$ 146,496
Net Operating Income (Loss)		\$ (14,867)	\$ _____	\$ _____	\$ (14,867)
Other Income:					
Nonutility Income.....		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income.....		1	_____	_____	1
Other Deductions:					
Non-Utility Expense.....		\$ -	\$ _____	\$ _____	\$ -
Interest on Loans.....		1,234	_____	_____	1,234
		_____	_____	_____	-
Net Income (Loss)		\$ (16,099)	\$ _____	\$ _____	\$ (16,099)

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
ASSETS			
Utility Plant in Service (101-105).....	F-5,W-1,S-1	\$ <u>241,076</u>	\$ <u>236,584</u>
Accumulated Depreciation and Amortization (108).....	F-5,W-2,S-2	<u>196,862</u>	<u>187,768</u>
Net Utility Plant.....		\$ <u>44,214</u>	\$ <u>48,816</u>
Cash.....		<u>5,013</u>	<u>12,336</u>
Customer Accounts Receivable (141).....		<u>6,897</u>	<u>9,148</u>
Due To/From Parent Company.....		<u>(90,253)</u>	<u>(64,856)</u>
Deferred Costs.....		<u>3,214</u>	<u>588</u>
Other Assets (Utility Deposit).....		<u>533</u>	<u>533</u>
Total Assets.....		\$ <u>(30,382)</u>	\$ <u>6,565</u>
LIABILITIES AND CAPITAL			
Common Stock Issued (201).....	F-6	<u> </u>	<u> </u>
Preferred Stock Issued (204).....	F-6	<u> </u>	<u> </u>
Other Paid in Capital (211).....		<u> </u>	<u> </u>
Retained Earnings (215).....	F-6	<u>28</u>	<u>11,635</u>
Proprietary Capital (218).....	F-6	<u> </u>	<u> </u>
Total Capital.....		\$ <u>28</u>	\$ <u>11,635</u>
Long Term Debt (224).....	F-6	\$ <u>14,679</u>	\$ <u>19,277</u>
Accounts Payable (231).....		<u>(53,774)</u>	<u>(34,690)</u>
Notes Payable (232).....		<u> </u>	<u> </u>
Customer Deposits (235).....		<u>8,685</u>	<u>10,343</u>
Accrued Taxes (236).....		<u> </u>	<u> </u>
Other Liabilities (Specify).....		<u> </u>	<u> </u>
CIAC (Net of AA of CIAC) (271-272).....	F-8	<u> </u>	<u> </u>
Total Liabilities and Capital.....		\$ <u>(30,382)</u>	\$ <u>6,565</u>

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101).....	\$ <u>236,584</u>	\$ _____	\$ _____	\$ <u>236,584</u>
Construction Work in Progress (105).....	_____	_____	_____	-
Other (Specify) Additions.....	<u>4,493</u>	_____	_____	<u>4,493</u>
Retirements.....	<u>-</u>	_____	_____	-
Total Utility Plant	\$ <u>241,076</u>	\$ _____	\$ _____	\$ <u>241,076</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year.....	\$ <u>187,768</u>	\$ _____	\$ _____	\$ <u>187,768</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account.....	\$ <u>9,094</u>	\$ _____	\$ _____	\$ <u>9,094</u>
Salvage.....	_____	_____	_____	_____
Other Credits (specify).....	_____	_____	_____	_____
Total Credits	\$ <u>9,094</u>	\$ _____	\$ _____	\$ <u>9,094</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired.....	\$ <u>-</u>	\$ _____	\$ _____	\$ <u>-</u>
Cost of removal.....	_____	_____	_____	_____
Other Debits (specify).....	_____	_____	_____	_____
Total Debits	\$ <u>-</u>	\$ _____	\$ _____	\$ <u>-</u>
Balance End of Year.....	\$ <u>196,862</u>	\$ _____	\$ _____	\$ <u>196,862</u>

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share.....	0	0
Shares authorized.....	0	0
Shares issued and outstanding.....	0	0
Total par value of stock issued.....	0	0
Dividends declared per share for year.....	0	0

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year.....	\$ _____	\$ 11,635
Changes during the year (Specify):		
Adjustment to correct beginning balance.....	_____	_____
Change to Allocated Parent Company Equity.....	_____	4,493
Current Year Net Income (Loss).....	_____	(16,099)
Balance end of year.....	\$ 0	\$ 28

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 Rate	# of Pymts	Principal per Balance Sheet Date
HGB Mortgage (\$24,124.89, Issued 8/22/14, Matures 9/22/26)	7.50%	144	\$ 11,979
Iberia Bank Loan 1227 (\$4500, Issued 8/8/18), Matures 8/8/23)	6.50%	60	1,590
Capital City Bank Loan 6383 (\$4621, Issued 9/13/19, Matures 9/15/22)	5.20%	36	1,110
Total.....			\$ 14,679

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal Income Tax.....	\$ _____	\$ _____	\$ _____	\$ _____
State Income Tax.....	_____	_____	_____	_____
Taxes Other Than Income:				
Payroll Tax.....	3,846	-	_____	3,846
Regulatory Assessment Fee.....	5,923	-	_____	5,923
Pasco County Property Tax.....	1,744	-	_____	1,744
Local Business Tax.....	19	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense.....	\$ 11,532	\$ -	\$ -	\$ 11,513

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.	\$ 14,310	\$ _____	contract operation, testing
Camille Mixon	\$ 6,135	\$ _____	meter reading
UtilEquip Services, Inc.	\$ 3,334	\$ _____	electrical repairs
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year.....	\$ 85,630	\$ -	\$ 85,630
2) Add credits during year.....	\$	\$	\$
3) Total.....	85,630	-	85,630
4) Deduct charges during the year.....			
5) Balance end of year.....	85,630	-	85,630
6) Less Accumulated Amortization.....	(85,630)	-	(85,630)
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.....	\$ (85,630)	\$ -	\$ (85,630)
Add Debits During Year.....	-	-	-
Deduct Credits During Year.....	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ (85,630)	\$ -	\$ (85,630)

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT: December 31, 2021

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.....	_____	_____ %	_____ %	_____ %
Tax Credits - Weighted Cost.....	_____	_____ %	_____ %	_____ %
Deferred Income Taxes.....	_____	_____ %	_____ %	_____ %
Other (Explain).....	_____	_____ %	_____ %	_____ %
Total.....	\$ _____	100.00 %		_____ %

(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:	_____

UTILITY NAME: Holiday Gardens Utilities, LLC

YEAR OF REPORT: December 31, 2021

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
OPERATIONS
SECTION**

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.....	6,778			6,778
305	Collecting and Impounding Reservoirs.....				-
306	Lake, River and Other Intakes.....				-
307	Wells and Springs.....	11,717			11,717
308	Infiltration Galleries and Tunnels.....				-
309	Supply Mains.....	5,595			5,595
310	Power Generation Equipment.....	1,323			1,323
311	Pumping Equipment (Electric).....	37,925	-	-	37,925
311	Pumping Equipment (Sub Pump)...				-
320	Water Treatment Equipment.....	2,271	-	-	2,271
330	Distribution Reservoirs and Standpipes.....	11,328	-		11,328
331	Transmission and Distribution Lines.....	64,397			64,397
333	Services.....	21,801			21,801
334	Meters and Meter Installations.....	45,680			45,680
335	Hydrants.....	5,120			5,120
336	Backflow Prevention Devices.....				-
339	Other Plant and Miscellaneous Equipment.....				-
340	Office Furniture and Equipment.....	603			603
341	Transportation Equipment.....				-
342	Stores Equipment.....				-
343	Tools, Shop and Garage Equipment.....	250			250
344	Laboratory Equipment.....				-
345	Power Operated Equipment.....	3,356			3,356
346	Communication Equipment.....				-
348	Other Tangible Plant.....	550			550
400	Allocated Plant.....	15,476	4,493		19,969
	Total Water Plant.....	\$ 236,584	\$ 4,493	\$ -	\$ 241,076 *

* This amount should tie to sheet F-5.

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)
301	Organization (Original Certificate).....		%	%	\$	\$	\$	\$
304	Structures and Improvements.....	32	%	3.13 %	4,281.91		251.04	4,533
305	Collecting and Impounding Reservoirs.....	40	%	2.50 %				
306	Lake, River and Other Intakes.....	30	%	3.33 %	11,716.88			11,717
307	Wells and Springs.....		%					
308	Infiltration Galleries & Tunnels.....	35	%	3.13 %	4,503.78		174.84	4,679
309	Supply Mains.....	20	%	5.00 %	1,323.00			1,323
310	Power Generating Equipment.....	20	%	5.00 %	17,245.12		2,230.91	19,476
311	Pumping Equipment (Electric).....	22	%	4.55 %	2,271.00		-	-
311	Pumping Equipment (Sub Pump).....		%					
320	Water Treatment Equipment.....	37	%	3.03 %	7,640.45		343.27	7,984
330	Distribution Reservoirs & Standpipes.....	43	%	2.33 %	64,397.00		-	64,397
331	Trans. & Dist. Mains.....	40	%	2.50 %	21,801.00		-	21,801
333	Services.....	20	%	5.00 %	37,609.68		2,687.05	40,297
334	Meter & Meter Installations.....	45	%	2.22 %	5,074.00		46.00	5,120
335	Hydrants.....		%					
336	Backflow Prevention Devices.....		%					
339	Other Plant and Miscellaneous Equipment.....	25	%	4.00 %				
340	Office Furniture and Equipment.....	15	%	6.67 %	603.00			603
341	Transportation Equipment.....	6	%	16.67 %				-
342	Stores Equipment.....		%					
343	Tools, Shop and Garage Equipment.....	16	%	6.25 %	129.17		16.67	146
344	Laboratory Equipment.....		%					
345	Power Operated Equipment.....	12	%	8.33 %	2,664.73		335.58	3,000
346	Communication Equipment.....		%					
348	Other Tangible Plant.....		%		336.76		54.97	392
400	Allocated Plant.....	10	%	10.00 %	6,170.67		2,953.72	9,124
	Totals.....				\$ 187,768	\$ -	\$ 9,094.05	\$ 196,862 *

* This amount should tie to Sheet F-5.

WATER OPERATION AND MAINTENANCE EXPENSE

Account No.	Account Name	Amount
601	Salaries and Wages - Employees.....	\$ 49,328
603	Salaries and Wages - Officers.....	10,402
604	Employee Benefits.....	444
615	Purchased Power.....	2,665
616	Fuel for Power Production.....	-
618	Chemicals.....	2,198
620	Materials & Supplies.....	4,683
631	Contractual Services - Professional.....	1,972
635	Contractual Services - Testing.....	3,285
636	Contractual Services - Other.....	17,576
640	Rents.....	6,862
650	Transportation.....	6,284
655	Insurance.....	7,891
665	Regulatory Commission.....	-
670	Bad Debt Expense.....	1,445
675	Miscellaneous Expense.....	10,834
Total Water Operation And Maintenance Expense.....		\$ 125,870 *

* 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	438	449	449
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5	7	7	17.5
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	1	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		
			446	457	474.5

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January.....	_____	1,442	113	_____	1,329
February.....	_____	1,494	289	_____	1,205
March.....	_____	1,656	162	_____	1,494
April.....	_____	1,799	410	_____	1,389
May.....	_____	1,991	327	_____	1,664
June.....	_____	1,528	(123)	_____	1,651
July.....	_____	1,791	395	_____	1,396
August.....	_____	2,119	607	_____	1,512
September.....	_____	1,368	231	_____	1,137
October.....	_____	1,427	134	_____	1,293
November.....	_____	1,307	(5)	_____	1,312
December.....	_____	1,406	149	_____	1,257
Total for Year.....	=====	19,328	2,690	=====	16,638

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:

MAINS (FEET)

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

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)	(f)
Year Constructed.....	1967	2017			
Types of Well Construction and Casing.....	Steel	Steel			
Depth of Wells.....	85'	180'			
Diameters of Wells.....	8"	8"			
Pump - GPM.....	200	250			
Motor - HP.....	10	10			
Motor Type *.....	Submersible	Submersible			
Yields of Wells in GPD.....					
Auxiliary Power.....	Yes	Yes			
* Submersible, centrifugal, etc.					

RESERVOIRS

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

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)	(f)
<u>Motors</u>					
Manufacturer.....					
Type.....					
Rated Horsepower.....					
<u>Pumps</u>					
Manufacturer.....					
Type.....					
Capacity in GPM.....					
Average Number of Hours Operated Per Day.....					
Auxiliary Power.....					

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		
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.	No		
Disinfection			
Chlorinator.....	Yes		
Ozone.....	No		
Other.....	Yes, Well #2		
Auxiliary Power.....	Yes		

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?
If so, how much capacity is required? Yes
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.
- 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. n/a
 - 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 20-543.03 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:
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/350\ gallons\ per\ day).$

CERTIFICATION OF ANNUAL REPORT

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

YES	NO
<input checked="" type="checkbox"/>	<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	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

YES	NO
<input checked="" type="checkbox"/>	<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	NO
<input checked="" type="checkbox"/>	<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.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

mt *

(signature of chief executive officer of the utility)

Date: 3/29/22

1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Quanda D... *

(signature of chief financial officer of the utility)

Date: 3-29-22

* 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, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 121,059.97	\$ 121,059.97	\$ -
Commercial	<u>4,689.30</u>	<u>4,689.30</u>	<u>-</u>
Industrial	<u> </u>	<u> </u>	<u> </u>
Multiple Family	<u> </u>	<u> </u>	<u> </u>
Guaranteed Revenues	<u> </u>	<u> </u>	<u> </u>
Other	<u>5,880.00</u>	<u>5,880.00</u>	<u>-</u>
<i>Total Water Operating Revenue</i>	\$ 131,629.27	\$ 131,629.27	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	<u> </u>	<u> </u>	<u> </u>
<i>Net Water Operating Revenues</i>	\$ 131,629.27	\$ 131,629.27	\$ -

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 difference reported in column (d).