

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF  
*WU 976-18-AR*  
Oak Springs MHC LLC

Exact Legal Name of Respondent

OFFICIAL COPY  
Public Service Commission  
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623-W

Certificate Number(s)

Submitted To The

## STATE OF FLORIDA

# PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

## 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 Water and Wastewater  
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 Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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# **FINANCIAL SECTION**

REPORT OF

Oak Springs MHC LLC (Orange and Lake County)  
(EXACT NAME OF UTILITY)

12 Highland St. Sorrento, Florida 32776      Same as Mailing Address      Orange/Lake County  
Mailing Address      Street Address      County

Telephone Number 352-383-5973      Date Utility First Organized 2004

Fax Number 321-837-0566      E-mail Address None

Sunshine State One-Call of Florida, Inc. Member No. OS2075

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: 12 Highland St. Sorrento, Florida 32776  
352-383-5973

Name of subdivisions where services are provided: Oak Springs MHP

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Angie Heckman</u>	<u>Park Manager</u>	<u>12 Highland St.</u> <u>Sorrento, FI 32776</u>	\$ <u>None</u>
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>44 Black Willow Street</u> <u>Homosassa, Florida 34446</u>	\$ _____
Officers and Managers: <u>Steve Ryan</u>	<u>VP Asset Management</u>	<u>302 Knights Run Ave.</u> <u>Sutie 1108</u> <u>Tampa, FI 33602</u>	\$ <u>None</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>PFC Park Holdings</u>	<u>100%</u>	<u>917 Tahoe Blvd.</u> <u>Sutie 200</u> <u>Incline Village, Nevada</u> <u>89451</u>	\$ <u>None</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Oak Springs MHC LLC

<b>YEAR OF REPORT</b> December 31, <b>2018</b>
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential_____		\$ 63,735		\$ _____	\$ 63,735
Commercial_____		_____		_____	_____
Industrial_____		_____		_____	_____
Multiple Family_____		_____		_____	_____
Guaranteed Revenues__		_____		_____	_____
Other - Late,New Acct.		<u>4,152</u>		<u>_____</u>	<u>4,152</u>
<b>Total Gross Revenue___</b>		<b>\$ 67,887</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 67,887</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>					
	W-3 S-3	\$ 64,138	\$ _____	\$ _____	\$ 64,138
Depreciation Expense____	F-5	<u>11,177</u>	_____	_____	<u>11,177</u>
CIAC Amortization Expense_	F-8	<u>0</u>	_____	_____	<u>0</u>
Taxes Other Than Income__	F-7	<u>2,889</u>	_____	_____	<u>2,889</u>
Income Taxes_____	F-7	<u>0</u>	_____	_____	<u>0</u>
<b>Total Operating Expense</b>		<b>\$ 78,204</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 78,204</b>
<b>Net Operating Income (Loss)</b>		<b>\$ (10,317)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (10,317)</b>
<b>Other Income:</b>					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ (10,317)</b>	<b>\$ 0</b>	<b>\$ _____</b>	<b>\$ (10,317)</b>

UTILITY NAME: Oak Springs MHC LLC

YEAR OF REPORT
December 31, <span style="float: right;">2018</span>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 494,846	\$ 488,301
Accumulated Depreciation and Amortization (108)-----	F-5,W-2,S-2	<u>365,079</u>	<u>353,902</u>
Net Utility Plant -----		\$ <u>129,767</u>	\$ <u>134,399</u>
Cash -----		-	-
Customer Accounts Receivable (141)-----		-	-
Other Assets (Specify):-----		-	-
-----		-	-
-----		-	-
<b>Total Assets</b> -----		<b>\$ <u>129,767</u></b>	<b>\$ <u>134,399</u></b>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)-----	F-6	-	-
Preferred Stock Issued (204)-----	F-6	-	-
Other Paid in Capital (211)-----		-	-
Retained Earnings (215)-----	F-6	<u>(10,317)</u>	<u>(9,221)</u>
Proprietary Capital (Proprietary and partnership only) (218)-----	F-6	<u>113,713</u>	<u>113,713</u>
Total Capital -----		\$ <u>103,396</u>	\$ <u>104,492</u>
Long Term Debt (224)-----	F-6	-	-
Accounts Payable (231)-----		-	-
Notes Payable (232)-----		-	-
Customer Deposits (235)-----		-	-
Accrued Taxes (236)-----		-	-
Other Liabilities (Specify)-----		-	-
Due to Parent		<u>26,371</u>	<u>29,906</u>
-----		-	-
Advances for Construction -----		-	-
Contributions in Aid of Construction - Net (271-272)-----	F-8	-	-
<b>Total Liabilities and Capital</b> -----		<b>\$ <u>129,767</u></b>	<b>\$ <u>134,398</u></b>



UTILITY NAME Oak Springs MHC LLC

YEAR OF REPORT December 31, 2018
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>494,846</u>	\$ _____	\$ _____	\$ <u>494,846</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____ _____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>494,846</u>	\$ <u>-</u>	\$ _____	\$ <u>494,846</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>353,902</u>	\$ _____	\$ _____	\$ <u>353,902</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>11,177</u>	\$ _____	\$ _____	\$ <u>11,177</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____ _____	_____	_____	_____	_____
Total Credits _____	\$ <u>365,079</u>	\$ <u>-</u>	\$ _____	\$ <u>365,079</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____ _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>365,079</u>	\$ <u>-</u>	\$ _____	\$ <u>365,079</u>

UTILITY NAME:                     Oak Springs MHC LLC                    

YEAR OF REPORT December 31, <u>                    2018                    </u>
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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 _____	\$ <u>          0          </u>	\$ _____
Changes during the year (Specify):		
Net Income _____	_____	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ <u>          0          </u>	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ <u>  299,709          </u>	\$ _____
Changes during the year (Specify):		
Retained Earnings _____	(14,469)	_____
Capital Contributions(Distributions) _____	113,713	_____
_____	_____	_____
Balance end of year _____	\$ <u>  398,954          </u>	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

**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 _____	_____	_____	_____	_____
Regulatory assessment fee _____	2,889	_____	_____	2,889
Other (Specify) _____	_____	_____	_____	_____
Payroll Tax _____	_____	_____	_____	_____
Workers Comp _____	_____	_____	_____	_____
Total Taxes	\$ 2,889	\$ -	\$ _____	\$ 2,889

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

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar 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
Gary Morse	\$ 6,000	\$ _____	General Utility PSC Matters
General Utilities	\$ 12,275	\$ _____	Monthly Plant Operator/Repairs
Oats Energy	\$ 16,655	\$ _____	Monthly Meter Reading/Billing
Sundstrom	\$ 3,596	\$ _____	PSC Legal Matters
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Oak Springs MHC LLC

YEAR OF REPORT December 31, 2018
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**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

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

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

UTILITY NAME: Oak Springs MHC LLC

YEAR OF REPORT December 31, 2018
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**SCHEDULE "A"**

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

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	%	_____ %
Preferred Stock	_____	_____ %	%	_____ %
Long Term Debt	_____	_____ %	%	_____ %
Customer Deposits	_____	_____ %	%	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	%	_____ %
Deferred Income Taxes	_____	_____ %	%	_____ %
Other (Explain)	_____	_____ %	%	_____ %
<b>Total</b>	\$ <u>_____</u>	<u>100.00</u> %		<u>_____</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: Oak Springs MHC LLC

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**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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

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**WATER  
OPERATING  
SECTION**

UTILITY NAME: Oak Springs MHC LLC

YEAR OF REPORT	
December 31,	2018

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Adjustment Per Transfer Retirements Docket No. 20160075-WU	Current Year (f)
301	Organization_____	\$ 48,011	\$ _____	\$ _____	\$ 48,011
302	Franchises_____	-	_____	_____	_____
303	Land and Land Rights_____	2,733	_____	_____	2,733
304	Structures and Improvements_____	1,198	_____	_____	1,198
305	Collecting and Impounding Reservoirs_____	-	_____	_____	_____
306	Lake, River and Other Intakes_____	-	_____	_____	_____
307	Wells and Springs_____	88,110	_____	_____	88,110
308	Infiltration Galleries and Tunnels_____	-	_____	_____	_____
309	Supply Mains_____	3,754	_____	_____	3,754
310	Power Generation Equipment_____	48,627	_____	-	48,627
311	Pumping Equipment_____	39,600	_____	-	39,600
320	Water Treatment Equipment_____	19,325	_____	_____	19,325
330	Distribution Reservoirs and Standpipes_____	-	_____	_____	_____
331	Transmission and Distribution Lines_____	61,889	_____	_____	61,889
333	Services_____	62,738	_____	_____	62,738
334	Meters and Meter Installations_____	32,810	_____	_____	32,810
335	Hydrants_____	-	1,170	_____	66,426
336	Backflow Prevention Devices_____	65,256	5,375	_____	16,225
339	Other Plant and Miscellaneous Equipment_____	10,850	_____	_____	3,400
340	Office Furniture and Equipment_____	3,400	_____	_____	-
341	Transportation Equipment_____	_____	_____	_____	-
342	Stores Equipment_____	_____	_____	_____	-
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	-
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	-
348	Other Tangible Plant_____	_____	_____	_____	_____
	<b>Total Water Plant_____</b>	<b>\$ 488,301</b>	<b>\$ 6,545</b>	<b>\$ -</b>	<b>\$ 494,846</b>



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 (i-g+h=i) (i)
301	Organization (Original Certificate)			2.50%	3,475		1,200	4,675
304	Structures and Improvements			3.57%	1,198		-	1,198
305	Collecting and Impounding Reservoirs				-			
306	Lake, River and Other Intakes				-			
307	Wells and Springs			3.70%	88,110		-	88,110
308	Infiltration Galleries & Tunnels				-			
309	Supply Mains			3.13%	3,754		-	3,754
310	Power Generating Equipment			5.88%	26,391		2,859	29,251
311	Pumping Equipment			5.88%	1,761		2,328	4,090
320	Water Treatment Equipment			5.88%	19,325		-	19,325
330	Distribution Reservoirs & Standpipes			3.33%	38,480		2,061	40,541
331	Trans. & Dist. Mains			2.50%	62,738		-	62,738
333	Services			2.86%	32,810		-	32,810
334	Meter & Meter Installations			5.88%	62,766		2,524	65,290
335	Hydrants			2.50%	10,850		67	10,917
336	Backflow Prevention Devices			4.00%	2,244		136	2,380
339	Other Plant and Miscellaneous Equipment				-			-
340	Office Furniture and Equipment							-
341	Transportation Equipment							-
342	Stores Equipment							-
343	Tools, Shop and Garage Equipment							-
344	Laboratory Equipment							-
345	Power Operated Equipment							-
346	Communication Equipment							-
347	Miscellaneous Equipment							-
348	Other Tangible Plant							-
	Totals				\$ 353,902	\$ -	\$ 11,177	\$ 365,079 *

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

UTILITY NAME: Oak Springs MHC LLC

YEAR OF REPORT	
December 31,	2018

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
604	Employee Pensions and Benefits_____	_____
610	Purchased Water_____	_____
615	Purchased Power_____	7,512
616	Fuel for Power Production_____	_____
618	Chemicals_____	4,431
620	Materials and Supplies_____	-
630	Contractual Services:	
	Billing_____	16,655
	Professional (Contract Ops & Annual Report/Legal)_____	24,331
	Testing_____	-
	Other (Repair and Maintenance)_____	10,209
640	Rents_____	_____
650	Transportation Expense_____	_____
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	1,000
	Total Water Operation And Maintenance Expense_____	\$ <u>64,138</u> *

\* 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	311	307	307
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
5/8"	D	1.0	3	3	3
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	0	0	0
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			<b>Total</b>	<u>314</u>	<u>310</u>

UTILITY NAME: \_\_\_\_\_ Oak Springs MHC LLC

YEAR OF REPORT December 31, 2018
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**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's) See Note	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	(f) Water Sold To Customers (Omit 000's)
January	_____	1,385	20	1,365	1,259
February	_____	1,370	20	1,350	1,245
March	_____	1,431	20	1,411	1,301
April	_____	1,675	20	1,655	1,523
May	_____	1,483	20	1,463	1,348
June	_____	1,506	20	1,486	1,369
July	_____	1,632	20	1,612	1,484
August	_____	1,532	20	1,512	1,393
September	_____	1,734	20	1,714	1,576
October	_____	1,466	20	1,446	1,333
November	_____	1,491	20	1,471	1,355
December	_____	1,339	20	1,319	1,217
Total for Year	_____	18,043	240	17,803	16,403

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

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
All PVC	2, 4, 6 inch	15,988	None	None	15,988
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_

Oak Springs MHC LLC

YEAR OF REPORT December 31, 2018
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**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1973	1983	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	458	410	_____	_____
Diameters of Wells _____	8-inch	8-inch	_____	_____
Pump - GPM _____	375	500	_____	_____
Motor - HP _____	28	30	_____	_____
Motor Type * _____	Submersible	Submersible	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	70 KW Gen	70 KW Gen	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel Hydro	Steel Grd Stg	_____	_____
Capacity of Tank _____	10,000	28,000	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	Peerless	Peerless	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	25	25	_____	_____
<u>Pumps</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	400	400	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	70 KW Gen	70 KW Gen	_____	_____

UTILITY NAME: \_\_\_\_\_ Oak Springs MHC LLC

YEAR OF REPORT December 31, ###
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	158,082	_____	_____
Type of Source_____	Ground	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_____	_____	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	Sodium Hypo	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

**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. 452
- 2. Maximum number of ERC's \* which can be served. 452
- 3. Present system connection capacity (in ERCs \*) using existing lines. 314
- 4. Future connection capacity (in ERCs \*) upon service area buildout.
- 5. Estimated annual increase in ERCs \*. Unknown
- 6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? Yes  
500 GPM
- 7. Attach a description of the fire fighting facilities. Local Fire Hydrants
- 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? August 1999
- 10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
- 11. Department of Environmental Protection PWS335090
- 12. Water Management District Consumptive Use Permit # 2416
  - 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? \_\_\_\_\_

\* 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**

**Not Applicable**

UTILITY NAME: Oak Springs MHC LLC

YEAR OF REPORT  
December 31, 2018

## 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.	2.	3.	4.	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____ *
				(signature of chief executive officer of the utility)
1.	2.	3.	4.	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	_____ *
				(signature of chief financial officer of the utility)

- \* 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.

FLORIDA PUBLIC SERVICE COMMISSION  
2019 JAN 29 AM 8:43



**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

**Company: Oak Springs MHC LLC**

**For the Year Ended December 31, 2018**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$63735	\$63735	\$0
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	\$4152	\$4152	_____
<b>Total Water Operating Revenue</b>	<b>\$67887</b>	<b>\$67887</b>	<b>\$0</b>
<b>LESS: Expense for Purchased Water from WWA-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$67887</b>	<b>\$67887</b>	<b>\$0</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).