

**CLASS "B"**

**WATER and/or SEWER UTILITIES**

**(Gross Revenue of \$150,000 or More but Less Than \$750,000 Each)**

# **ANNUAL REPORT**

**OF**

**Holiday Pines Service Corporation**

**553-W/483-S**

**Certificate Number(s)**

**RECEIVED**

**JUL 02 1999**

Florida Public Service Commission  
Division of Water and Wastewater

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DIVISION OF  
WATER AND SEWER  
Do Not Remove from this Office**



**FOR THE**

**YEAR ENDED DECEMBER 31, 1998**

***Cronin, Jackson, Nixon & Wilson***  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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April 9, 1999

**Officers and Directors  
Holiday Pines Service Corp.**

We have compiled the 1998 Annual Report of Holiday Pines Service Corp. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Holiday Pines Service Corp. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

*Cronin, Jackson, Nixon & Wilson*

CRONIN, JACKSON, NIXON & WILSON

### General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by typewriter.
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 of the page with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10 The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission  
Division of Water and Sewer  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

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# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

<b>YEAR OF REPORT</b> December 31, 1998
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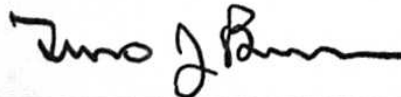
**UTILITY NAME:** Holiday Pines Service Corporation

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

- |            |           |  |
|------------|-----------|--|
| YES<br>(X) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>(X) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>(X) | NO<br>( ) | 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>(X) | NO<br>( ) | 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.
(X)	(X)	(X)	(X)



\_\_\_\_\_  
(signature of the chief executive officer of the utility)

1.	2.	3.	4.
( )	( )	( )	( )

N/A

\_\_\_\_\_  
(signature of the 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.

**ANNUAL REPORT OF**

Holiday Pines Service Corporation  
(Exact Name of Utility)

County: St. Lucie

List below the exact mailing address of the utility for which normal correspondence should be sent:

4427 West Kennedy Blvd., Suite 375  
Tampa, Florida 33606 - 2060

Telephone: ( 813 ) 282-1404

Name and address of person to whom correspondence concerning this report should be addressed:

Thomas Brown  
Holiday Pines Service Corp.  
4427 West Kennedy Blvd., Suite 375  
Tampa, Florida 33606 - 2060

Telephone: ( 813 ) 282-1404

List below the address of where the utility's books and records are located:

Holiday Pines Service Corp.  
4427 West Kennedy Blvd., Suite 375  
Tampa, Florida 33606 - 2060

Telephone: ( 813 ) 282-1404

List below any groups auditing or reviewing the records and operations:

Reviewed Statements - Cronin, Jackson, Nixon & Wilson, CPA's  
2560 Gulf-to-Bay Blvd., Suite 200, Clearwater, Florida 34625

Date of original organization of the utility: 1 / 30 / 79

Check the appropriate business entity of the utility as filed with the Internal Revenue Service:

Individual       Partnership       Sub S Corporation       1120 Corporation

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

	Name	Percent Ownership	
1.	Thomas J. Brown	100	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: Holiday Pines Service Corporation

YEAR OF REPORT December 31, 1998
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**DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Thomas Brown	President	Utility	Various utility matters
F. Marshall Deterding	Attorney	Rose, Sundstrom & Bentley, P.A.	Rate and legal matters
Robert C. Nixon	CPA	Cronin, Jackson, Nixon & Wilson	Rate and accounting matters

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.



UTILITY NAME: Holiday Pines Service Corporation

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

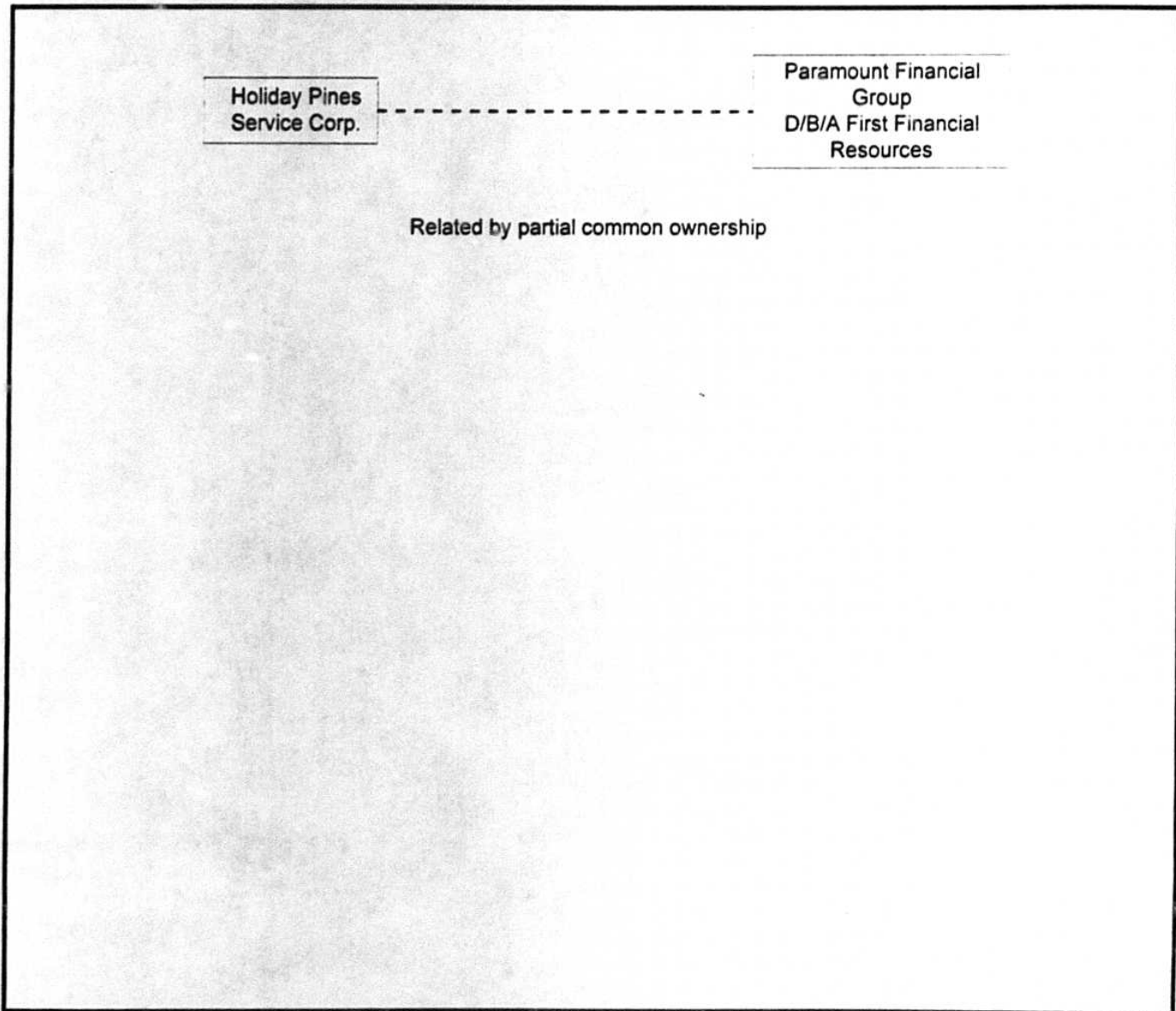
- (A) The company was originally organized in 1979 to provide water and sewer service to the Holiday Pines subdivision and surrounding areas.
- (B) Water and sewer service
- (C) To provide quality service to its customers and a fair return to its stockholders.
- (D) Water and sewer divisions only.
- (E) Less than 50 new connections each year.
- (F) The company changed to 100% ownership during 1998.

UTILITY NAME: Holiday Pines Service Corporation

<b>YEAR OF REPORT</b> December 31, 1998
--

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/98

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: Holiday Pines Service Corporation

<b>YEAR OF REPORT</b> December 31, 1998
--

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Thomas J. Brown	President	40	%\$ %\$ %\$ %\$ %\$ %\$ %\$ %\$ %\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Thomas J. Brown	President	4	\$ \$ \$ \$ \$ \$ \$

UTILITY NAME: Holiday Pines Service Corporation

YEAR OF REPORT  
December 31, 1998

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None			

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.



UTILITY NAME: Holiday Pines Service Corporation

YEAR OF REPORT  
December 31, 1998

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principle occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Thomas J. Brown	Paramount Financial Group D/B/A First Financial Resources	President Stockholder	First Financial Resources 4427 West Kennedy Tampa, Florida 33606



UTILITY NAME: Holiday Pines Service Corporation

<b>YEAR OF REPORT</b> December 31, 1998
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**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Paramount Financial Group	Operations & Financial Management Services	1/1/98-12/31/98	P	\$ 208,000

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$



UTILITY NAME: Holiday Pines Service Corporation

**COMPOSITE STATISTICS FOR ALL  
PRIVATELY OWNED WATER AND SEWER UTILITIES UNDER AGENCY JURISDICTION**

DESCRIPTION (a)	WATER (b)	SEWER (c)
PLANT (Intrastate Only)(000's Omitted):		
Plant in Service _____	\$ 2,192	\$ 1,943
Construction Work In Progress _____		
Plant Acquisition Adjustment _____		
Plant Held For Future Use _____		
Materials and Supplies _____		
Less:		
Accumulated Depreciation and Accumulated Amortization _____	797	787
Contributions In Aid Of Construction (Net) _____	504	598
Net Book Cost _____	\$ 891	\$ 558
REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):		
Operating Revenues _____	\$ 442	\$ 259
Depreciation and Amortization Expense _____	\$ 47	\$ 28
Income Tax Expense _____		
Taxes Other Than Income _____	39	28
Other Operating Expenses _____	294	162
Total Operating Expenses _____	\$ 380	\$ 218
Net Operating Income _____	\$ 62	\$ 41
Other Income _____	\$ 13	\$ 16
Other Income Deductions _____	123	123
Net Income _____	\$ (48)	\$ (66)
CUSTOMERS (Intrastate Only):		
Residential - Yearly Average _____	661	661
Commercial - Yearly Average _____	77	70
Industrial - Yearly Average (Fire Protection) _____	4	
Others - Yearly Average (Multi-family Units) _____	101	101
Total _____	843	832
OTHER STATISTICS (Intrastate Only):		
Average Annual Residential Use Per 1,000 Gallons(1) _____	52.92	51.64
Average Annual Residential Cost Per 1,000 Gallons(1) _____	\$ 8.52	\$ 5.08
Average Residential Monthly Bill _____	\$ 40.65	\$ 25.71
Gross Plant Investment Per Customer _____	\$ 2,600	\$ 2,335

Note (1): Averages for all customers, information not available for residential only customers.

**FINANCIAL**

**SECTION**

UTILITY NAME: Holiday Pines Service Corporation

**YEAR OF REPORT**  
December 31, 1998

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-105	Utility Plant	F-5	\$ 4,134,463	\$ 4,125,280
108-110	Less: Accumulated Depreciation and Amortization	F-6	(1,583,862)	(1,435,331)
	Net Plant		2,550,601	2,689,949
114-115	Utility Plant Acquisition Adjustments (Net)	F-5		
	Other Plant Adjustments (specify)			
	Total Net Utility Plant		2,550,601	2,689,949
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-7		
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property			
123	Investment in Associated Companies	F-8		
124	Utility Investments	F-8		
125	Other Investments	F-8		
127	Special Funds	F-8		
	Total Other Property and Investments			
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		438,833	64,288
132	Special Deposits	F-7		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-9	61,235	67,857
145	Accounts Receivable from Associated Companies	F-10		
146	Notes Receivable from Associated Companies	F-10		
151	Materials and Supplies			
162	Prepayments	F-11	24,181	9,280
171	Accrued Interest and Dividends Receivable			
174	Misc. Current and Accrued Assets			
	Total Current and Accrued Assets		524,249	141,425

UTILITY NAME: Holiday Pines Service Corporation

**YEAR OF REPORT**  
December 31, 1998

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	F-12	30,242	16,811
182	Extraordinary Property Losses	F-12		
186	Misc. Deferred Debits	F-11		
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		30,242	16,811
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 3,105,092</b>	<b>\$ 2,848,185</b>

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.



UTILITY NAME: Holiday Pines Service Corporation

**YEAR OF REPORT**  
December 31, 1998

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued _____	F-14	500	\$ 500
204	Preferred Stock Issued _____	F-14		
211	Other Paid-in Capital _____		399,500	399,500
212	Discount on Capital Stock _____			
213	Capital Stock Expense _____			
214-215	Retained Earnings (Deficit) _____	F-15	(2,060,634)	(1,946,445)
216	Reacquired Capital Stock _____		(25,000)	
218	Proprietary Capital (Proprietorship and Partnership Only) _____			
	Total Equity Capital (Deficit) _____		(1,685,634)	(1,546,445)
<b>LONG TERM DEBT</b>				
221	Bonds _____	F-16		
223	Advances from Associated Companies _____	F-16		
224	Other Long Term Debt _____	F-14	2,285,145	1,291,752
	Total Long Term Debt _____		2,285,145	1,291,752
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable _____			11,956
232	Notes Payable _____	F-13		
233	Accounts Payable to Associated Co. _____	F-13		
234	Notes Payable to Associated Co. _____	F-13	1,139,054	1,557,439
235	Customer Deposits _____		29,318	23,634
236	Accrued Taxes _____	F-17	32,680	32,543
237	Accrued Interest _____	F-18	202,614	316,832
238	Accrued Dividends _____			
239	Matured Long Term Debt _____			
240	Matured Interest _____			
241	Miscellaneous Current and Accrued Liabilities _____	F-19		1,888
	Total Current and Accrued Liabilities _____		1,403,666	1,944,342

UTILITY NAME: Holiday Pines Service Corporation

YEAR OF REPORT  
December 31, 1998

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt _____	F-12		\$ _____
252	Advances for Construction _____	F-19		_____
253	Other Deferred Credits _____			_____
255	Accumulated Deferred Investment Tax Credits _____			_____
	Total Deferred Credits _____			_____
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve _____			_____
262	Injuries and Damages Reserve _____			_____
263	Pensions and Benefits Reserve _____			_____
265	Miscellaneous Operating Reserves _____			_____
	Total Operating Reserves _____			_____
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction _____	F-20	1,796,805	1,779,749
272	Accumulated Amortization of Contributions in Aid of Construction _____	F-21	(694,890)	(621,213)
	Total Net C.I.A.C. _____		1,101,915	1,158,536
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation _____			_____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation _____			_____
283	Accumulated Deferred Income Taxes - Other _____			_____
	Total Accum. Deferred Income Taxes _____			_____
	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b> _____		<b>\$ 3,105,092</b>	<b>\$ 2,848,185</b>

UTILITY NAME: Holiday Pines Service Corporation

**YEAR OF REPORT**  
December 31, 1998

**COMPARATIVE OPERATING INCOME**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues -----	\$ 696,936	F-3(b)	\$ 700,629
401	Operating Expenses -----	397,345	F-3(b)	456,331
403	Depreciation Expense -----	65,023	F-6/F-21	74,854
406	Amortization of Utility Plant Acquisition Adjustment -----			
407	Amortization Expense -----			
408.1	Taxes Other Than Income -----	60,379	F-17	66,886
409.1	Income Taxes -----		F-17	
410.10	Deferred Federal Income Taxes -----			
411.10	Provision for Deferred Income Taxes - Credit -----			
412.10	Investment Tax Credits Deferred to Future Periods -----			
412.11	Investment Tax Credits Restored to Operating Income -----			
	Utility Operating Expenses -----	522,747		598,071
	Utility Operating Income -----	174,189		102,558
413	Income From Utility Plant Leased To Others -----			
414	Gains (Losses) From Disposition of Utility Property -----			
	Total Utility Operating Income [Enter here and on Page F-3(c)] -----	174,189		102,558

**COMPARATIVE OPERATING INCOME**

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	SEWER (c)	OTHER (e)
W-3	\$ 441,950 (1)	S-3	\$ 258,679 (1)	\$ N/A
W-2	293,908	S-2	162,423	
F-6/F-21	47,222	F-6/F-21	27,632	
F-6		F-6		
F-17	38,748	F-17	28,138	
F-17		F-17		
	379,878		218,193	
	62,072		40,486	
	\$ 62,072		\$ 40,486	\$ N/A

Note (1): Excludes guaranteed revenues included on pages W-3 and S-3 as follows

	Water	Sewer	Total
Total Revenue per W-3, S-3	\$ 453,156	273,044	\$ 726,200
Less: Guaranteed revenue per W-3, S-3	11,206	14,365	25,571
Total revenue included in determining operating income	\$ 441,950	258,679	\$ 700,629



UTILITY NAME: Holiday Pines Service Corporation

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**COMPARATIVE OPERATING INCOME (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	Total Utility Operating Income [From Page F-3(a)]	174,189		102,558
	<b>OTHER INCOME AND DEDUCTIONS</b>			
415	Revenues From Merchandising, Jobbing and Contract Deductions (Guarenteed Revenues)	26,247		25,571
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			2,660
420	Allowance for Funds Used During Construction			
421	Nonutility Income	427		201
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions	26,674		28,432
	<b>TAXES APPLICABLE TO OTHER INCOME</b>			
408.20	Taxes Other Than Income		F-17	
409.20	Income Taxes (Credits)		F-17	
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable to Other Income			
	<b>INTEREST EXPENSE</b>			
427	Interest Expense	199,436	F-18	227,630
428	Amortization of Debt Discount & Expense	12,072	F-12	17,549
429	Amortization of Premium on Debt		F-12	
	Total Interest Expense	211,508		245,179
	<b>EXTRAORDINARY ITEMS</b>			
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items			
	NET INCOME	\$ (10,645)		\$ (114,189)



UTILITY NAME: Holiday Pines Service Corporation

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	SEWER UTILITY (e)
101	Utility Plant In Service _____	F-5	\$ 2,191,767	\$ 1,942,696
	Less:			
	Nonused and Useful Plant (1) _____			
108.1	Accumulated Depreciation _____	F-6	796,692	787,170
110.1	Accumulated Amortization _____	F-6		
271	Contributions in Aid of Construction _____	F-20	812,498	984,307
252	Advances for Construction _____	F-19		
	Subtotal _____		582,577	171,219
	Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction _____	F-21	308,834	386,056
	Subtotal _____		891,411	557,275
	Plus or Minus:			
114	Acquisition Adjustments (2) _____	F-5		
115	Accumulated Amortization of Acquisition Adjustments (2) _____	F-5		
	Working Capital Allowance (3) _____		36,739	20,303
	Other (Specify): _____			
	_____			
	_____			
	RATE BASE _____		\$ 928,150	\$ 577,578
	UTILITY OPERATING INCOME _____		\$ 62,072	\$ 40,486
	ACHIEVED RATE OF RETURN _____		6.69 %	7.01 %

NOTES:

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculated using the 1/8th of O & M method.

UTILITY NAME: Holiday Pines Service Corporation

**UTILITY PLANT (ACCTS. 101 - 106)**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
	Plant Accounts				
101	Utility Plant In Service _____	\$ 2,191,767	\$ 1,942,696	\$ N/A	\$ 4,134,463
102	Utility Plant Leased to Others _____				
103	Property Held for Future Use _____				
104	Utility Plant Purchased or Sold _____				
105	Construction Work in Progress _____				
	Total Utility Plant _____	\$ 2,191,767	\$ 1,942,696	\$	\$ 4,134,463

**UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACQUISITION ADJUSTMENTS (114):				
N/A	\$	\$	\$	\$
Total Plant Acquisition Adjs. _____				
ACCUMULATED AMORTIZATION (115):				
Total Accumulated Amortization _____				
Net Acquisition Adjustments _____	\$	\$	\$	\$

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**ACCUMULATED DEPRECIATION (ACCT. 108)**

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year _____	\$ 717,715	\$ 717,616	\$ N/A	\$ 1,435,331
Credits during year:				
Accruals charged:				
to Account 108 _____	78,977	69,554		148,531
Accruals charged other accounts (specify) _____				
Salvage _____				
Other Credits (specify) _____				
Total credits _____	78,977	69,554		148,531
Debits during year:				
Book cost of plant retired _____				
Cost of removal _____				
Other debits (specify) _____				
Total debits _____				
Balance end of year _____	\$ 796,692	\$ 787,170	\$ N/A	\$ 1,583,862

**ACCUMULATED AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year _____ N/A	\$ _____	\$ _____	\$ _____	\$ _____
Credits during year:				
Accruals charged:				
to Account 110 _____				
Accruals charged other accounts (specify) _____				
Total credits _____				
Debits during year:				
Book cost of plant retired _____				
Other debits (specify) _____				
Total debits _____				
Balance end of year _____	\$ _____	\$ _____	\$ _____	\$ _____





UTILITY NAME: Holiday Pines Service Corporation

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**INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)**

Report hereunder all investments and special funds carried in Accounts 123 thru 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): N/A _____ _____ _____ _____ _____ _____ Total Investment In Associated Companies _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
UTILITY INVESTMENTS (ACCT. 124): N/A _____ _____ _____ _____ _____ _____ Total Utility Investments _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
OTHER INVESTMENTS (ACCT. 125): N/A _____ _____ _____ _____ _____ _____ Total Other Investments _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
SPECIAL FUNDS (ACCTS. 126 & 127) N/A _____ _____ _____ _____ _____ _____ Total Special Funds _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____



UTILITY NAME: Holiday Pines Service Corporation

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**ACCOUNTS AND NOTES RECEIVABLE - NET (ACCTS. 141 - 144)**

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
<b>ACCOUNTS RECEIVABLE:</b>	
Customer Accounts Receivable (Acct. 141):	
Water__ (Water & Sewer combined) _____	\$ 64,703
Sewer_____	
Other_____	
Total Customer Accounts Receivable_____	64,703
<b>OTHER ACCOUNTS RECEIVABLE (Acct. 142):</b>	
Miscellaneous _____	\$ 2,532
_____	
_____	
Total Other Accounts Receivable_____	2,532
<b>NOTES RECEIVABLE (Acct. 144):</b>	
_____	\$ _____
_____	
_____	
Total Notes Receivable _____	
Total Accounts and Notes Receivable_____	67,235
<b>ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Acct. 143):</b>	
Balance First of Year_____	\$ 6,000
Add: Provision for uncollectables for current year_____	
Collections of accounts previously written off_____	
Utility accounts _____	
Others_____	
Total Additions_____	
Deduct accounts written off during year:	
Utility accounts _____	
Others_____	
Total accounts written off _____	
Balance end of year _____	6,000
Total Accounts and Notes Receivable - Net _____	\$ 61,235

UTILITY NAME: Holiday Pines Service Corporation

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$
Total _____	\$

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
N/A		\$
Total _____		\$

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**PREPAYMENTS (ACCT. 162)**

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance _____	\$ 21,331
Prepaid Rents _____	
Prepaid Interest _____	
Prepaid Taxes _____	
Other Prepayments (Specify):	
Water & Sewer Treatment Permits _____	1,350
Deposits and misc. other _____	1,500
Total Prepayments _____	\$ 24,181

**MISCELLANEOUS DEFERRED DEBITS (ACCT. 186):**

DESCRIPTION (a)	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1) _____	\$ _____
Other Deferred Debits (Acct 186.2) _____	
Total Miscellaneous Deferred Debits _____	\$ NONE

UTILITY NAME: Holiday Pines Service Corporation

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report the net discount and expense or premium separately for each security issue.		
DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181):		
<u>Loan Costs - NationsBank (note refinanced 11/02/98)</u>	\$ 17,549	\$ 30,242
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense _____	\$ 17,549	\$ 30,242
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
N/A	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt _____	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)**

Report each item separately.	
DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ _____
_____	_____
_____	_____
_____	_____
Total Extraordinary Property Losses _____	\$ _____



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**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION (a)	NOMINAL DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (f)
			RATE (d)	FREQUENCY OF PAYMENT (e)	
ACCOUNT 232 - NOTES PAYABLE:					
N/A			%		\$
			%		
			%		
			%		
			%		
Total Account 232					\$
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES:					
Thomas J. Brown (modified 11/2/98)	04/20/94	04/20/99	10 %	April 20, 1999	\$ 1,139,054
			%		
			%		
			%		
			%		
Total Account 234					\$ 1,139,054

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)**

Report each account payable separately.	
DESCRIPTION (a)	TOTAL (b)
N/A	\$
Total	\$





UTILITY NAME: Holiday Pines Service Corporation

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**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock.  
Show amounts of dividends per share.  
2. Show separately the state and federal income tax effect of items shown in  
Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit) _____	\$ (1,946,445)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____ Total Credits _____ Debits: _____ _____ Total Debits _____	
435	Balance transferred from Income (Loss) _____	(114,189)
436	Appropriations of Retained Earnings: _____ _____	
	Total appropriations of Retained Earnings _____	
437	Dividends declared: Preferred stock dividends declared _____	
438	Common stock dividends declared _____	
	Total Dividends Declared _____	
214	Balance end of year (Deficit) _____	(2,060,634)
	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	
	Total Appropriated Retained Earnings _____	
	Total Retained Earnings (Deficit) _____	\$ (2,060,634)

Notes to Statement of Retained Earnings:



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ACCRUED TAXES (ACCT. 236)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year _____	\$ 20,290	\$ 12,253	\$ N/A	\$ 32,543
	Accruals Charged:				
408.10	Utility Regulatory Assessment Fees _____	20,393	12,287		32,680
408.11	Property Taxes _____	16,909	14,405		31,314
408.12	Payroll Taxes _____				
408.13	Other Taxes & Licenses _____	1,446	1,446		2,892
409.10	Federal Income Taxes _____				
409.11	State Income Taxes _____				
	Taxes Applicable to Other Income (Accts. 408.2, 409.2, 409.3, 410.2) _____				
	Total Taxes Accrued _____	38,748	28,138		66,886
	Taxes Paid During Year:				
408.10	Utility Regulatory Assessment Fees _____	20,290	12,253		32,543
408.11	Property Taxes _____	16,909	14,405		31,314
408.12	Payroll Taxes _____				
408.13	Other Taxes & Licenses _____	1,446	1,446		2,892
409.10	Federal Income Taxes _____				
409.11	State Income Taxes _____				
	Taxes Applicable to Other Income (Accts. 408.2, 409.2, 409.3, 410.2) _____				
	Total Taxes Paid _____	38,645	28,104		66,749
	Balance End of Year _____	\$ 20,393	\$ 12,287	\$ N/A	\$ 32,680



UTILITY NAME: Holiday Pines Service Corporation

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**ACCRUED INTEREST (ACCT. 237)**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - ACCR. INT. LNG. T. DEBT	\$		\$	\$	\$
NationsBank		427	137,638	137,638	0
Thomas Brown	231,712	427	70,902	100,000	202,614
Tim Salomon	85,120	427	20,891	106,011	0
Capitalized Interest (R/O plant)			(3,389)	(3,389)	0
Total Account No. 237.1	316,832		226,042	340,260	202,614
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES:					
Customer deposits		427	1,588	1,588	
Total Account 237.2			1,588	1,588	
Total Account 237	\$ 316,832		\$ 227,630	\$ 341,848	\$ 202,614

**REGULATORY COMMISSION EXPENSE - AMORTIZATION  
OF RATE CASE EXPENSE (ACCTS. 666 and 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCT. NO. 186.1 (c)	CHARGED OFF DURING YEAR	
			ACCT. (d)	AMOUNT (e)
N/A	\$	\$		\$
Total	\$	\$		\$













UTILITY NAME: Holiday Pines Service Corporation

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES  
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (Loss) _____		\$ (114,189)
Reconciling items for the year:		
Taxable income not reported on the books:		
Meter fees _____		800
_____		
_____		
_____		
Deductions recorded on books not deducted for return:		
_____		
_____		
_____		
Income recorded on books not deducted for return:		
_____		
_____		
_____		
Deduction on return not charged against book income:		
Depreciation _____		(98,657)
Accrued interest paid - majority stockholder _____		(29,098)
_____		
Federal tax net income (Loss) _____		\$ (241,144)
Computation of tax:		
<p>The Company had an operating loss for 1998; therefore, no income tax computation is necessary.</p>		

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

UTILITY NAME: Holiday Pines Service Corporation

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--

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ N/A	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	%	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
<b>Total</b>	<b>\$ N/A</b>	<b>%</b>		<b>%</b>

- (1) Should equal amounts on Schedule B, Column (f), page F-25.
- (2) 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 approving AFUDC rate: _____
---

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

UTILITY NAME: Holiday Pines Service Corporation

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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	\$ N/A	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					
Deferred Income Taxes					
Other (Explain)					
Total	\$ <u>N/A</u>	\$ _____	\$ _____	\$ _____	\$ _____

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

**WATER**

**OPERATION**

**SECTION**



UTILITY NAME: Holiday Pines Service Corporation

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**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization _____	\$ 1,035	\$ _____	\$ _____
302	Franchises _____	3,557	_____	_____
303	Land and Land Rights _____	18,738	_____	_____
304	Structure and Improvements _____	43,480	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____
307	Wells and Springs _____	98,504	87,749	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____
309	Supply Mains _____	119,806	_____	_____
310	Power Generation Equipment _____	41,861	_____	_____
311	Pumping Equipment _____	217,257	_____	_____
320	Water Treatment Equipment _____	485,163	_____	_____
330	Distribution Reservoirs and Standpipes _____	220,364	_____	_____
331	Transmission and Distribution Mains _____	395,380	_____	_____
333	Services _____	189,481	_____	_____
334	Meters and Meter Installations _____	109,699	2,606	_____
335	Hydrants _____	16,949	_____	_____
339	Other Plant and Miscellaneous Equipment _____	133,231	_____	_____
340	Office Furniture and Equipment _____	2,428	_____	_____
341	Transportation Equipment _____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	287	_____	_____
344	Laboratory Equipment _____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____
346	Communication Equipment _____	405	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____
348	Other Tangible Plant _____	3,787	_____	_____
	Total Water Plant _____	\$ 2,101,412	\$ 90,355	\$ _____

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**WATER UTILITY PLANT MATRIX**

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (h)	.3 WATER TREATMENT PLANT (i)	.4 TRANSMISSION AND DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
\$ 1,035	\$ 1,035				
3,557	3,557				
18,738		\$ 18,738	\$	\$	\$
43,480		43,480			
186,253		186,253			
119,806		119,806			
41,861		41,861			
217,257		217,257			
485,163			485,163		
220,364				220,364	
395,380				395,380	
189,481				189,481	
112,305				112,305	
16,949				16,949	
133,231	133,231				
2,428					2,428
287					287
405					405
3,787					3,787
\$ 2,191,767	\$ 137,823	\$ 627,395	\$ 485,163	\$ 934,479	\$ 6,907

UTILITY NAME: **Holiday Pines Service Corporation**

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**WATER UTILITY EXPENSE ACCOUNTS**

**WATER EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
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	16,411		
616	Fuel for Power Purchased			
618	Chemicals	19,062		
620	Materials and Supplies	5,169		
631	Contractual Services - Engineering	10,163		
632	Contractual Services - Accounting	7,775		
633	Contractual Services - Legal	226		
634	Contractual Services - Management Fees			
635	Contractual Services - Other	211,996		
641	Rental of Building/Real Property	12,710		
642	Rental of Equipment			
650	Transportation Expense	1,017		
656	Insurance - Vehicle			
657	Insurance - General Liability	6,045		
658	Insurance - Workmens Compensation			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Expenses Other			
670	Bad Debt Expense	807		
675	Miscellaneous Expenses	2,527		
	<b>Total Water Utility Expenses</b>	<b>\$ 293,908</b>	<b>\$</b>	<b>\$</b>

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
16,411					
19,062					
	3,203				1,966
					10,163
					7,775
					226
55,270	53,013	31,235	23,426	3,100	45,952
					12,710
					1,017
					6,045
1,987				807	540
\$ 92,730	\$ 56,216	\$ 31,235	\$ 23,426	\$ 3,907	\$ 86,394



UTILITY NAME: Holiday Pines Service Corporation

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue -----			\$ -----
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers -----	657	665	322,470
461.2	Metered Sales to Commercial Customers -----	77	77	66,608
461.3	Metered Sales to Construction Customers -----			
461.4	Metered Sales to Public Authorities -----			
461.5	Metered Sales to Multiple Family Dwellings(Units) (17 meters) -----	101	101	27,477
	Total Metered Sales -----	835	843	416,555
	Fire Protection Revenue:			
462.1	Public Fire Protection -----	4	4	24,540
462.2	Private Fire Protection -----			
	Total Fire Protection Revenue -----	4	4	24,540
464	Other Sales to Public Authorities -----			
465	Sales to Irrigation Customers -----			
466	Sales for Resale -----			
467	Interdepartmental Sales -----			
	Totals -----	839	847	441,095
	Other Water Revenues:			
469	Guarenteed Revenues -----			11,206
470	Forfeited Discounts -----			
471	Miscellaneous Service Revenues -----			
472	Rents From Water Property -----			
473	Interdepartmental Rents -----			
474	Other Water Revenues -----			855
	Total Other Water Revenues -----			12,061
	Total Water Operating Revenues -----			\$ 453,156

UTILITY NAME: Holiday Pines Service Corporation

**YEAR OF REPORT**  
December 31, 1998

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (f)
301	Organization _____	40	%	2.50 %
302	Franchises _____		%	%
304	Structure and Improvements _____	33	%	3.03 %
305	Collecting and Impounding Reservoirs _____		%	%
306	Lake, River and Other Intakes _____		%	%
307	Wells and Springs _____	30	%	3.33 %
308	Infiltration Galleries and Tunnels _____		%	%
309	Supply Mains _____	35	%	2.86 %
310	Power Generation Equipment _____	20	%	5.00 %
311	Pumping Equipment _____	20	%	5.00 %
320	Water Treatment Equipment _____	22	%	4.55 %
330	Distribution Reservoirs and Standpipes _____	35	%	2.86 %
331	Transmission and Distribution Mains _____	43	%	2.33 %
333	Services _____	40	%	2.50 %
334	Meters and Meter Installations _____	20	%	5.00 %
335	Hydrants _____	45	%	2.22 %
339	Other Plant and Miscellaneous Equipment (Fire Mains) _____	25	%	4.00 %
340	Office Furniture and Equipment _____	15	%	6.67 %
341	Transportation Equipment _____		%	%
342	Stores Equipment _____		%	%
343	Tools, Shop and Garage Equipment _____	16	%	6.25 %
344	Laboratory Equipment _____		%	%
345	Power Operated Equipment _____		%	%
346	Communication Equipment _____	10	%	10.00 %
347	Miscellaneous Equipment _____		%	%
348	Other Tangible Plant _____	10	%	10.00 %
	Water Plant Composite Depreciation Rate *		%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Holiday Pines Service Corporation

**YEAR OF REPORT**  
December 31, 1998

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization _____	\$ 4,261	\$ 89	\$	\$ 89
302	Franchises _____				
304	Structure and Improvements _____	10,978	1,317		1,317
305	Collecting and Impounding Reservoirs _____				
306	Lake, River and Other Intakes _____				
307	Wells and Springs _____	37,570	4,742		4,742
308	Infiltration Galleries and Tunnels _____				
309	Supply Mains _____	32,216	3,426		3,426
310	Power Generation Equipment _____	17,938	2,093		2,093
311	Pumping Equipment _____	126,193	15,081		15,081
320	Water Treatment Equipment _____	114,728	20,796		20,796
330	Distribution Reservoirs and Standpipes _____	75,959	7,488		7,488
331	Transmission and Distribution Mains _____	122,694	9,212		9,212
333	Services _____	46,482	4,737		4,737
334	Meters and Meter Installations _____	43,640	5,550		5,550
335	Hydrants _____	3,375	376		376
339	Other Plant and Miscellaneous Equipment _____	77,805	3,471		3,471
340	Office Furniture and Equipment _____	1,068	162		162
341	Transportation Equipment _____				
342	Stores Equipment _____				
343	Tools, Shop and Garage Equipment _____	153	18		18
344	Laboratory Equipment _____				
345	Power Operated Equipment _____				
346	Communication Equipment _____	227	40		40
347	Miscellaneous Equipment _____				
348	Other Tangible Plant _____	2,428	379		379
	<b>Total Depreciable Water Plant In Service _____</b>	<b>\$ 717,715</b>	<b>\$ 78,977</b>	<b>\$</b>	<b>\$ 78,977</b>

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Cont'd)**

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 4,350
_____	_____	_____	_____	_____	12,295
_____	_____	_____	_____	_____	42,312
_____	_____	_____	_____	_____	35,642
_____	_____	_____	_____	_____	20,031
_____	_____	_____	_____	_____	141,274
_____	_____	_____	_____	_____	135,524
_____	_____	_____	_____	_____	83,447
_____	_____	_____	_____	_____	131,906
_____	_____	_____	_____	_____	51,219
_____	_____	_____	_____	_____	49,190
_____	_____	_____	_____	_____	3,751
_____	_____	_____	_____	_____	81,276
_____	_____	_____	_____	_____	1,230
_____	_____	_____	_____	_____	171
_____	_____	_____	_____	_____	267
_____	_____	_____	_____	_____	2,807
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 796,692



UTILITY NAME: Holiday Pines Service Corporation  
 SYSTEM NAME: Same

**YEAR OF REPORT**  
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**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		4,282	500	3,782	3,693
February		3,960		3,960	3,376
March		4,469	325	4,144	3,392
April		4,439		4,439	3,924
May		4,379	500	3,879	3,706
June		4,347		4,347	3,617
July		4,442	325	4,117	3,666
August		3,935		3,935	3,790
September		3,866	500	3,366	3,321
October		4,673		4,673	3,714
November		4,159	325	3,834	4,844
December		4,221		4,221	3,566
Total for year	N/A	51,172	2,475	48,697	44,609

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

UTILITY NAME: Holiday Pines Service Corporation  
 SYSTEM NAME: Same

**YEAR OF REPORT**  
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**WATER TREATMENT PLANT INFORMATION**

Type of treatment (reverse osmosis, etc.): Reverse osmosis  
 Methods used (sedimentation, chemical, aerated, etc.): Chemical

**LIME TREATMENT**

Unit rating (GPM): \_\_\_\_\_ Manufacturer: \_\_\_\_\_

**FILTRATION**

Type and area:  Pressure - Square Feet: \_\_\_\_\_  
 Gravity - GPM/Square Feet: \_\_\_\_\_

**MAINS**

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS BEGINNING OF YEAR (in feet)	ADDITIONS	RETIREMENTS	MAINS END OF YEAR (in feet)
PVC	2"	2,350			2,350
PVC	3"	1,800			1,800
PVC	4"	20,226			20,226
PVC	6"	9,225			9,225
PVC	8"	15,696			15,696
DIP	8"	338			338
Total feet of mains		49,635			49,635

**SERVICES AND METERS**

METERS IN SERVICE	METERS BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	METERS END OF YEAR
5/8" - 3/4"	719	8		727
1"	12			12
1 1/2"	13			13
2"	3			3
3"				
4"				
6"	4			4
8"				
Other (Specify): _____				
Total meters in service	751	8		759
Total meters in stock				
Number of services in use	751	8		759

UTILITY NAME: Holiday Pines Service Corporation  
 SYSTEM NAME: Same

YEAR OF REPORT  
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**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1979	1989		
Types of Well Construction and Casing _____	Gravel Packed	Gravel Packed		
Depth of Wells _____	105'+	95'+		
Diameters of Wells _____	8"	6"		
Pump - GPM _____	225	225		
Motor - HP _____	15	15		
Yeilds of Wells in GPD _____	288,000	288,000		
Auxiliary Power _____	Generator	Generator		

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete, or pneumatic) _____	Concrete	Pneumatic	Concrete	
Capacity of Tank _____	78,500	10,000	200,000	
Ground of Elevated _____	Ground	Ground	Ground	

**HIGH SERVICE PUMPING**

MOTORS (a)	(b)	(c)	(d)	(e)
Manufacturer _____	U.S. Motors	U.S. Motors		
Type _____	Close Coupled	Close Coupled		
Rated Horsepower _____	20HP	20HP		
<b>PUMPS</b>				
Manufacturer _____	Deming	Deming		
Type _____	Centrifugal	Centrifugal		
Capacity in GPM _____	500	500		
Average Number of Hours Operated Per Day _____	8	8		
Auxiliary Power _____	Yes	Yes		

**UTILITY NAME:** Holiday Pines Service Corporation  
**SYSTEM NAME:** Same

**SOURCE OF SUPPLY**

<b>List for each source of supply:</b>			
Gallons per day of source _____	See W-8	_____	_____
Type of source _____	Wells	_____	_____

**WATER TREATMENT FACILITIES**

<b>List for each water treatment facility:</b>			
Type _____	Reverse Osmosis	_____	_____
Make _____	Harn RO Systems	_____	_____
Gallons per day capacity _____	288,000	_____	_____
Method of measurement _____	Flow Meter	_____	_____

**OTHER WATER SYSTEM INFORMATION**

<b>Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.</b>	
1. Present ERC's * that system can efficiently serve.	349
2. Estimated annual increase in ERC's * .	20
3. List fire fighting facilities and capacities.	<u>Fire hydrant - 4 hours @ 500 GPM</u>
4. List percent of certificate area where service connection are installed (total for each county).	90 %
5. What is the current need for system upgrading and/or expansion? <u>None</u>	
6. What are plans for future upgrading and/or expansion? <u>No current plans for expansion</u>	
7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? <u>N/A</u>	
8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office?	<u>N/A</u>
* ERC = (Total Gallons Sold / 365 Days) / 350 Gallons Per Day	



UTILITY NAME: Holiday Pines Service Corporation  
 SYSTEM NAME: Same

**YEAR OF REPORT**  
**December 31,1998**

**CALCULON OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
5/8"	Displacement	1.0	727	727
3/4"	Displacement	1.5		
1"	Displacement	2.5	12	30
1 1/2"	Displacement or Turbine	5.0	13	65
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	4	200
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
<b>Total Water System Meter Equivalents</b> -----				1,046

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS**

$$\left( \frac{44,609,000}{\text{(total gallons sold)}} / 365 \text{ days} \right) / 350 \text{ gpd} = 349$$

**SEWER  
OPERATION  
SECTION**

UTILITY NAME: Holiday Pines Service Corporation

**SEWER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization _____	\$ 1,035	\$	\$
352	Franchises _____	3,557		
353	Land and Land Rights _____	23,722		
354	Structure and Improvements _____	7,623		
360	Collection Sewers - Force _____	462,060		
361	Collection Sewers - Gravity _____	681,753		
362	Special Collecting Structures _____			
363	Services to Customers _____	121,649	1,821	
364	Flow Measuring Devices _____	6,168		
365	Flow Measuring Installations _____			
370	Receiving Wells _____			
371	Pumping Equipment _____	64,205	1,266	
380	Treatment and Disposal Equipment _____	527,021		
381	Plant Sewers _____			
382	Outfall Sewer Lines _____			
389	Other Plant and Miscellaneous Equipment _____	37,811		
390	Office Furniture and Equipment _____	2,428		
391	Transportation Equipment _____			
392	Stores Equipment _____			
393	Tools, Shop and Garage Equipment _____			
394	Laboratory Equipment _____			
395	Power Operated Equipment _____			
396	Communication Equipment _____	404	101	
397	Miscellaneous Equipment _____			
398	Other Tangible Plant _____	72		
	Total Sewer Plant _____	\$ 1,939,508	\$ 3,188	\$

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**SEWER UTILITY PLANT MATRIX**

	.1	.2	.3	.4	.5
CURRENT YEAR (f)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL PLANT (j)	GENERAL PLANT (k)
\$ 1,035	\$ 1,035				
3,557	3,557				
23,722		\$ 23,722	\$	\$	\$
7,623				7,623	
462,060		462,060			
681,753		681,753			
123,470		123,470			
6,168		6,168			
65,471			65,471		
527,021				527,021	
37,811				37,811	
2,428					2,428
505					505
72					72
<u>\$ 1,942,696</u>	<u>\$ 4,592</u>	<u>\$ 1,297,173</u>	<u>\$ 65,471</u>	<u>\$ 572,455</u>	<u>\$ 3,005</u>



UTILITY NAME: Holiday Pines Service Corporation

SEWER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)
701	Salaries and Wages - Employees	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders			
704	Employee Pensions and Benefits			
710	Purchased Sewage Treatment			
711	Sludge Removal Expense	30,100		
715	Purchased Power	11,783		
716	Fuel for Power Purchased			
718	Chemicals	400		
720	Materials and Supplies	2,099		
731	Contractual Services - Engineering	2,439		
732	Contractual Services - Accounting	9,814		
733	Contractual Services - Legal	225		
734	Contractual Services - Management Fees			
735	Contractual Services - Other	83,354		2,410
741	Rental of Building/Real Property	12,709		
742	Rental of Equipment			
750	Transportation Expense	1,017		
756	Insurance - Vehicle			
757	Insurance - General Liability	6,045		
758	Insurance - Workmens Compensation			
759	Insurance - Other			
760	Advertising Expense			
766	Regulatory Commission Expenses - Amortization of Rate Case Expense			
767	Regulatory Commission Expenses Other			
770	Bad Debt Expense	451		
775	Miscellaneous Expenses	1,987		
	Total Sewer Utility Expenses	\$ 162,423	\$	\$ 2,410

**SEWER EXPENSE ACCOUNT MATRIX**

.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
		30,100			
		11,783			
		400			
		241			
					1,858
					2,439
					9,814
					225
7,035	5,217	13,310	15,460	3,400	36,522
					12,709
					1,017
					6,045
				451	
					1,987
\$ <u>7,035</u>	\$ <u>5,217</u>	\$ <u>55,834</u>	\$ <u>15,460</u>	\$ <u>3,851</u>	\$ <u>72,616</u>

**BASIS FOR SEWER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (f)
351	Organization _____	40	%	2.50 %
352	Franchises _____		%	%
354	Structure and Improvements _____	32	%	3.13 %
360	Collection Sewers - Force _____	30	%	3.33 %
361	Collection Sewers - Gravity _____	45	%	2.22 %
362	Special Collecting Structures _____		%	%
363	Services to Customers _____	38	%	2.63 %
364	Flow Measuring Devices _____	5	%	20.00 %
365	Flow Measuring Installations _____		%	%
370	Receiving Wells _____		%	%
371	Pumping Equipment _____	18	%	5.56 %
380	Treatment and Disposal Equipment _____	18	%	5.56 %
381	Plant Sewers _____		%	%
382	Outfall Sewer Lines _____		%	%
389	Other Plant and Miscellaneous Equipment _____	18	%	5.56 %
390	Office Furniture and Equipment _____	15	%	6.67 %
391	Transportation Equipment _____		%	%
392	Stores Equipment _____		%	%
393	Tools, Shop and Garage Equipment _____		%	%
394	Laboratory Equipment _____		%	%
395	Power Operated Equipment _____	20	%	5.00 %
396	Communication Equipment _____	10	%	10.00 %
397	Miscellaneous Equipment _____		%	%
398	Other Tangible Plant _____	10	%	10.00 %
	Sewer Plant Composite Depreciation Rate _____		%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Holiday Pines Service Corporation

YEAR OF REPORT  
December 31, 1998

**SEWER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
	Total Flat Rate Revenues			
	Measured Revenues:			
522.1	Residential Revenues	657	665	203,904
522.2	Commercial Revenues	70	70	36,858
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (units)	101	101	17,917
	Total Measured Revenues	828	836	258,679
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Totals	828	836	258,679
	Other Sewer Revenues:			
530	Guarenteed Revenues			14,365
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			
	Total Other Sewer Revenues			14,365
	Total Sewer Operating Revenues			\$ 273,044



UTILITY NAME: Holiday Pines Service Corporation

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 4,273	\$ 89	\$	\$ 89
352	Franchises				
354	Structure and Improvements	1,913	238		238
360	Collection Sewers - Force	111,729	15,387		15,387
361	Collection Sewers - Gravity	258,200	15,135		15,135
362	Special Collecting Structures				
363	Services to Customers	41,923	3,224		3,224
364	Flow Measuring Devices	6,165	3		3
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment	21,942	3,605		3,605
380	Treatment and Disposal Equipment	250,594	29,302		29,302
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	3,683	823		823
390	Office Furniture and Equipment	1,063	162		162
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	15,843	1,534		1,534
396	Communication Equipment	227	45		45
397	Miscellaneous Equipment				
398	Other Tangible Plant	61	7		7
	Total Depreciable Sewer Plant In Service	\$ 717,616	\$ 69,554	\$	\$ 69,554

- \* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (Cont'd)**

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$	\$	\$	\$	\$	\$ 4,362
					2,151
					127,116
					273,335
					45,147
					6,168
					25,547
					279,896
					4,506
					1,225
					17,377
					272
					68
\$	\$	\$	\$	\$	\$ 787,170

UTILITY NAME: Holiday Pines Service Corporation  
 SYSTEM NAME: Same

YEAR OF REPORT  
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**PUMPING EQUIPMENT**

	1	2	3	4	5	6
Lift station number _____						
Make or type and nameplate data of pump _____	Peabody Barnes	Peabody Barnes	Peabody Barnes	Peabody Barnes	Peabody Barnes	Peabody Barnes
Year installed _____	1978	1979	1980	1980	1988	1988
Rated capacity (GPM) _____	230	92	100	92	80	85
Size _____	4"	4"	4"	4"	4"	4"
Power:						
Electric _____						
Mechanical _____	X	X	X	X	X	X
Nameplate data of motor _____	Peabody Barnes	Peabody Barnes	Peabody Barnes	Peabody Barnes	Peabody Barnes	Peabody Barnes

Lift station number _____						
Make or type and nameplate data of pump _____						
Year installed _____						
Rated capacity (GPM) _____						
Size _____						
Power:						
Electric _____						
Mechanical _____						
Nameplate data of motor _____						

**SERVICE CONNECTIONS**

Size (inches) _____	6"					
Type (PVC, VCP, etc) _____	PVC					
Average length _____	30'					
Number of active service connections _____	748					
Beginning of year _____	740					
Added during year _____	8					
Retired during year _____						
End of year _____	748					
Give full particulars concerning inactive connections _____	None					

UTILITY NAME: Holiday Pines Service Corporation  
 SYSTEM NAME: Same

YEAR OF REPORT  
 December 31, 1998

**COLLECTING MAINS**

COLLECTING MAINS:						
Size (inches) _____	6"	8"	10"			
Type of main _____	Gravity	Gravity	Gravity			
Length of main (nearest foot):						
Beginning of year _____	1,130	29,200	6,525			
Added during year _____						
Retired during year _____						
End of year _____	1,130	29,200	6,525			
MANHOLES:						
Size (inches) _____	48"					
Type _____	Precast					
Number:						
Beginning of year _____	137					
Added during year _____						
Retired during year _____						
End of year _____	137					

**FORCE MAINS**

FORCE MAINS:						
Size (inches) _____	4"	6"				
Type of main _____	PVC	PVC				
Length of main (nearest foot):						
Beginning of year _____	10,686	1,700				
Added during year _____						
Retired during year _____						
End of year _____	10,686	1,700				



YEAR OF REPORT  
December 31, 1998

UTILITY NAME: Holiday Pines Service Corporation  
SYSTEM NAME: Same

TREATMENT PLANT

Manufacturer _____	McNiel		
Type _____	Extended Aeration		
"Steel" or "Concrete" _____	Concrete		
Total Capacity _____	.210 MGD		
Average Daily Flow _____	117,721		
Effluent Disposal _____	Ponds		
Total Gallons of Sewage Treated _____	42,968,000		

MASTER LIFT STATION PUMPS

Manufacturer _____	McNiel				
Capacity _____	257 GPM				
Motor: Mfr. _____	Peabody				
Horsepower _____	5				
Power (Electric or Mechanical) _____	Electric				

OTHER SEWER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- Maximum number of ERC's \* which can be served. 428
- Estimated annual increase in ERC's \* . 20
- List permit numbers required by Chapter 14-17, Rules of the Department of Environmental Regulation (DER) for systems in operation. DO 56-147345
- State any plans and estimated completion dates for any enlargements of this system.  
None
- If the present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
  - Evaluation of the present plant or plants in regard to meeting the DER's rules.
  - Plans for funding and construction of the required upgrading.
  - Have these plans been coordinated with the DER? N/A
  - Do they concur? \_\_\_\_\_
  - When will construction begin? \_\_\_\_\_
- In what percent of your certificated area have service connections been installed? 90 %

\* ERC = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment.

UTILITY NAME: Holiday Pines Service Corporation  
SYSTEM NAME: Same

**CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
5/8"	Displacement	1.0	726	726
3/4"	Displacement	1.5		
1"	Displacement	2.5	8	20
1 1/2"	Displacement or Turbine	5.0	13	65
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total SEWER System Meter Equivalents -----				819

**CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS**

$$\left( \frac{42,968,000}{\text{(total gallons treated)}} \right) / 365 \text{ days} / 275 \text{ gpd} = \underline{428}$$