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# WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF

WU109-01-AR  
Holiday Gardens Utilities, Inc.  
4804 Mile Stretch Drive  
Holiday, FL 34690-4358

Submitted To The

## STATE OF FLORIDA



## PUBLIC SERVICE COMMISSION

FOR THE

## YEAR ENDED DECEMBER 31, 2001

## 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)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# FINANCIAL SECTION

REPORT OF

HOLIDAY GARDENS UTILITIES, INC.

(EXACT NAME OF UTILITY)

4804 Mile Stretch Drive Holiday, Florida 34690-4358	same	Pasco
Mailing Address	Street Address	County
Telephone Number (727) 937-6275	Date Utility First Organized	1967
Fax Number (727) 937-3293	E-mail Address	countrygirl@svs.net
Sunshine State One-Call of Florida, Inc. Member No.	HGU 744	

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

- Individual     
  Sub Chapter S Corporation     
  1120 Corporation     
  Partnership

Name, Address and phone where records are located: 4804 Mile Stretch Drive  
(727) 937-6275 Holiday, FL 34690-4358

Name of subdivisions where services are provided: HOLIDAY GARDENS

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Judy Rivette	Office Manager	4804 Mile Stretch Dr. Holiday, FL 34690-4358	
Person who prepared this report: Purvis Gray & Company & Linda Emerick	S.Todd McMullen, Mgr., CPA President/CEO	2347 S.E. 17th. St. Ocala, FL 34471	
Officers and Managers: Linda Emerick	Pres./Director/CEO	4804 Mile Stretch Dr	\$ -0-
Thomas L. Burkett	V.Pres./Director	Holiday, FL 34690	\$ -0-
Ronnie L. Mohr	Sec-Treas./Director	same	\$ -0-
Judy Rivette (current)	Office Manager	same	\$ 11,154
Eileen M. Falla (previous)	"		

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
Holiday Gulf Homes, Inc.	100 %	4804 Mile Stretch Dr. Holiday, FL 34690	\$ -0-
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2001
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 65880	\$ _____	\$ _____	\$ 65880
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify) <u>Transfer</u>		<u>1125</u>	<u>_____</u>	<u>_____</u>	<u>1125</u>
and reconnect fees					
Total Gross Revenue_____		\$ <u>67005</u>	\$ _____	\$ _____	\$ <u>67005</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 59379	\$ _____	\$ _____	\$ 59379
Depreciation Expense_____	F-5	6296	_____	_____	6296
CIAC Amortization Expense_____	F-8	(83)	_____	_____	(83)
Taxes Other Than Income_____	F-7	4309	_____	_____	4309
Income Taxes_____	F-7	<u>2859</u>	<u>_____</u>	<u>_____</u>	<u>2859</u>
Total Operating Expense		\$ <u>72760</u>	<u>_____</u>	<u>_____</u>	\$ <u>72760</u>
Net Operating Income (Loss)		\$ <u>(5755)</u>	\$ _____	\$ _____	\$ <u>(5755)</u>
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
Garbage Collection_____		43043	_____	_____	43043
Street Lights_____		13766	_____	_____	13766
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
Garbage Collection_____		33840	_____	_____	33840
Street Lights_____		5459	_____	_____	5459
Net Income (Loss)		\$ <u>11755</u>	\$ _____	\$ _____	\$ <u>11755</u>

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	\$ 179657	\$ 173783
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	( 130887)	( 124591)
Net Utility Plant -----		\$ 48770	\$ 49192
Cash -----		8942	4433
Customer Accounts Receivable (141) -----		2631	2683
Other Assets (Specify): -----		399126	385887
		872	1740
		-----	-----
		-----	-----
Total Assets -----		\$ 460341	\$ 443935
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	600	600
Preferred Stock Issued (204) -----	F-6	-----	-----
Other Paid in Capital (211) -----		6900	6900
Retained Earnings (215) -----	F-6	421538	407392
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	-----	-----
Total Capital -----		\$ 429038	\$ 414892
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		4441	4060
Notes Payable (232) -----		-----	-----
Customer Deposits (235) -----		-----	-----
Accrued Taxes (236) -----		5874	5438
Other Liabilities (Specify) -----		-----	-----
Intercompany -----		18961	17925
Deferred Income -----		1240	751
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272) -----	F-8	787	869
Total Liabilities and Capital -----		\$ 460341	\$ 443935



UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 179657	\$ _____	\$ _____	\$ 179657
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____ _____	_____	_____	_____	_____
Total Utility Plant _____	\$ 179657	\$ _____	\$ _____	\$ 179657

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 124591	\$ _____	\$ _____	\$ 124591
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ 6296	\$ _____	\$ _____	\$ 6296
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____ _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____ _____	_____	_____	_____	_____
Total Debits _____	\$ -0-	\$ _____	\$ _____	\$ -0-
Balance End of Year _____	\$ 130887	\$ _____	\$ _____	\$ 130887

UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1	
Shares authorized _____	5000	
Shares issued and outstanding _____	600	
Total par value of stock issued _____	600	
Dividends declared per share for year _____	None	

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ 407392
Changes during the year (Specify):		
Net Income 2001 _____		11755
Reversal of 2000 Income Taxes _____		2391
Balance end of year _____	\$ _____	\$ 421538

PROPRIETARY CAPITAL ( 218 )

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

LONG TERM DEBT ( 224 )

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

UTILITY NAME Holiday Gardens Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ 2192	\$ _____	\$ _____	\$ 2192
State income Tax _____	667	_____	_____	667
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	1294	_____	_____	1294
Regulatory assessment fee _____	3015	_____	_____	3015
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Tax Expense _____</b>	<b>\$ 7168</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 7168</b>

**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
Courtney Dennewitz	\$ 1961	\$ _____	Meter Reading
Gator	\$ 8921	\$ _____	Monthly services and Repairs
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT DECEMBER 31 2001
------------------------------------

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>1325</u>	\$ _____	\$ <u>1325</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	<u>1325</u>	_____	<u>1325</u>
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	<u>1325</u>	_____	<u>1325</u>
6) Less Accumulated Amortization_____	<u>(538)</u>	_____	<u>(538)</u>
7) Net CIAC_____	\$ <u>787</u>	\$ _____	\$ <u>787</u>

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total_____	_____	\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>456</u>	\$ _____	\$ <u>456</u>
Add Debits During Year:_____	<u>83</u>	_____	<u>83</u>
Deduct Credits During Year: <u>Rounding</u> _____	<u>(1)</u>	_____	<u>(1)</u>
Balance End of Year (Must agree with line #6 above.)	\$ <u>538</u>	\$ _____	\$ <u>538</u>

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

UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT DECEMBER 31 2001
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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>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

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

**UTILITY NAME:** Holiday Gardens Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

**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: Holiday Gardens Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31 2001

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights	2414			2414
304	Structures and Improvements	6319			6319
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	11515			11515
308	Infiltration Galleries and Tunnels				
309	Supply Mains	3025			3025
310	Power Generation Equipment	2103			2103
311	Pumping Equipment	18105	4991		23096
320	Water Treatment Equipment	2271			2271
330	Distribution Reservoirs and Standpipes	4462			4426
331	Transmission and Distribution Lines	64345			64345
333	Services	21801			21801
334	Meters and Meter Installations	28871	883		29754
335	Hydrants	7107			7107
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment	1445			1445
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				
	Total Water Plant	\$ 173783	\$ 5874	\$	\$ 179657



UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2001

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	%	3.57 %	\$ 4381	225	\$	\$ 4606
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	27	%	3.70 %	10552	426		10978
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13 %	1889	95		1984
310	Power Generating Equipment	17	%	5.88 %	1346	46		1392
311	Pumping Equipment	15	%	6.67 %	13148	818		13966
320	Water Treatment Equipment	17	%	5.88 %	1982	134		2116
330	Distribution Reservoirs & Standpipes	30	%	3.33 %	4118	210		4328
331	Trans. & Dist. Mains	38	%	2.63 %	52533	1693		54226
333	Services	35	%	2.86 %	17981	623		18604
334	Meter & Meter Installations	17	%	5.88 %	13095	1752		14847
335	Hydrants	40	%	2.50 %	3088	177		3265
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%					
341	Transportation Equipment	15	%	6.67 %	478	97		575
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				\$ 124591	\$ 6296	\$	\$ 130887 *

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

UTILITY NAME: Holiday Garden Utilities, Inc.

YEAR OF REPORT DECEMBER 31 2001
------------------------------------

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	11154
604	Employee Pensions and Benefits	871
610	Purchased Water	
615	Purchased Power	2972
616	Fuel for Power Production	
618	Chemicals	1694
620	Materials and Supplies REM 1,937 Other REM 302	2239
630	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other Meter Reading 1,961 Monthly Services 5,919	7880
640	Rents	2480
650	Transportation Expense	400
655	Insurance Expense	867
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense Special Tests 1,065, consumer conf. Reports 68,	
675	Miscellaneous Expenses Payroll taxes 924, Utilities 273, Telephone 891 Lawn Service 720, Office 2003, Accounting 3773, Legal 33, Postage 1,405 License 223, Stock Agent fees 3066, Management Fees 14,378	28822
	Total Water Operation And Maintenance Expense	\$ 59379 *

\* 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	447	448	448
3/4"	D	1.5	0	0	0
1"	D	2.5	0	0	0
1 1/2"	D,T	5.0	0	0	0
<b>General Service</b>					
5/8"	D	1.0	0	0	0
3/4"	D	1.5	0	0	0
1"	D	2.5	3	3	7.5
1 1/2"	D,T	5.0	0	0	0
2"	D,C,T	8.0	2	2	16
3"	D	15.0	0	0	0
3"	C	16.0	0	0	0
3"	T	17.5	0	0	0
Unmetered Customers Other (Specify)	6" T	* 62.5	0 1	0 1	0 62.5
** D = Displacement C = Compound T = Turbine			*Used factor from <u>previous report</u>		Total
			453	454	534

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: same

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(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	/	2,979	145	2,834	2,771	
February		2,896	0	2,896	3,001	
March		2,507	0	2,506	2,509	
April		2,819	0	2,819	2,873	
May		3,418	578	2,840	2,681	
June		2,713	0	2,713	2,948	
July		N/A	2,403	144	2,259	2,223
August		/	3,056	579	2,478	2,168
September			2,680	10	2,670	2,641
October			2,931	579	2,353	1,905
November			3,044	144	2,900	2,508
December			3,244	154	3,089	2,620
Total for Year			34,690	( 2,333 )	32,357	30,848

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:

Utilities Inc. of Florida

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
2 1/2" & Under is Galv. Iron or PVC	2 1/2" and under }	2" 2 1/2" 3,120 L/F 7,450 L/F			2" 2 1/2" 3,120 L/F 7,450 L/F
3" & Over is Asbest. Cement	3" & Over }	4" 6" 5,675 L/F 5,310 L/F			4" 6" 5,675 L/F 5,310 L/F

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2001
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SYSTEM NAME: same

**WELLS AND WELL PUMPS**

(a)	#1 (b)	#2 (c)	(d)	(e)
Year Constructed _____	1967	1968	_____	_____
Types of Well Construction and Casing _____	Steel	Steel	_____	_____
Depth of Wells _____	85'	180'	_____	_____
Diameters of Wells _____	8"	8"	_____	_____
Pump - GPM _____	200	250	_____	_____
Motor - HP _____	10 hp	10 hp	_____	_____
Motor Type * _____	TEFC/Top Mt. V	TEFC/Top Mt. Vert.	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power **see below _____	YES	YES	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	#1 (b)	#2 (c)	(d)	(e)
Description (steel, concrete) _____	Steel-Hydro	Steel-Hydro	_____	_____
Capacity of Tank _____	5,000	5,000	_____	_____
Ground or Elevated _____	Ground	Ground	_____	_____

**HIGH SERVICE PUMPING**

(a)	#1 (b)	#2 (c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	U.S. Motor	U.S. Motor	_____	_____
Type _____	TEFC-Vert.	TEFC-Vert.	_____	_____
Rated Horsepower _____	10 HP 3Ø	10 HP 3Ø	_____	_____
<b>Pumps</b>				
Manufacturer _____	PEERLESS	PEERLESS	_____	_____
Type _____	Vert. Turbine	Vert. Turbine	_____	_____
Capacity in GPM _____	200	250	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power **see below _____	YES	YES	_____	_____
**Served by MULTIPLE POWER GRIDS - FL Power				

UTILITY NAME: HOLIDAY GARDENS UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2001
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	95,041 g/d	_____	_____
Type of Source_____	Ground Wells	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_____	Chlorine-Liq.	_____	_____
Make_____	Various Feed Pumps	_____	_____
Permitted Capacity (GPD)___	146,000 g/d - 180,000 peak	_____	_____
High service pumping Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	No	_____	_____
Lime Treatment Unit Rating_____	No	_____	_____
Filtration Pressure Sq. Ft._____	No	_____	_____
Gravity GPD/Sq.Ft._____	No	_____	_____
Disinfection Chlorinator_____	Yes	_____	_____
Ozone_____	No	_____	_____
Other_____	No	_____	_____
Auxiliary Power_____	Yes	_____	_____

UTILITY NAME: HOLIDAY GARDENS UTILITIES,

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: same

**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. 30,848,258/365/\*250 = 338
2. Maximum number of ERCs \* which can be served. 570
3. Present system connection capacity (in ERCs \*) using existing lines. 570
4. Future connection capacity (in ERCs \*) upon service area buildout. 570 (built out)
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 120,000 g/d (per FPSC 1992)
7. Attach a description of the fire fighting facilities. (5) Fire Hydrants  
Flow tested 2001
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None
9. When did the company last file a capacity analysis report with the DEP? 1998
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. N/A
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 6510807
12. Water Management District Consumptive Use Permit # WUP # 20-540.03 (SWFWMD)
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? N/A

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days. \*\*Many Customers "retired"; 1-2 in home;  
Used: 250 g/d  
(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**

**Note:** This utility is a water only service; therefore, Pages S-1 through S-6 have been omitted from this report.

# 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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Linda Emerick, Pres./CEO 3/26/02 *</u> (signature of chief executive officer of the utility)
1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Linda Emerick, Pres./CEO 3/26/02 *</u> (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.