

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WU109 51
Holiday Gardens Utilities, Inc.
4804 Mile Stretch Drive
Holiday, FL 34690-4358

116-W
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
MAR 31 2000
Florida Public Service Commission
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

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

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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FINANCIAL SECTION

REPORT OF

HOLIDAY GARDENS UTILITIES, INC.

(EXACT NAME OF UTILITY)

4804 Mile Stretch Drive
 Holiday, Florida 34690-4358

Mailing Address same Street Address Pasco 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: Eileen M. Falla	Treasurer	4804 Mile Stretch Dr. Holiday, FL 34690-4358	
Person who prepared this report: Sheila P. Arnold & Linda Emerick	CPA Pres./CEO	P.O. Box 1596 Ocala, FL 34478	
Officers and Managers: Linda Emerick	Pres./CEO./Director	4804 Mile Stretch Dr.	\$ -0-
Thomas L. Burkett	Vice Pres./Director	Holiday, FL 34690	\$ -0-
Ronnie L. Mohr	Secretary/Director	same	\$ -0-
Eileen M. Falla	Treasurer	same	\$ -8,340-

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- 4358	\$ -0-
			\$
			\$
			\$
			\$

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 1999

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 65,024	\$ _____	\$ _____	\$ 65,024
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) Transfer & Reconnect Fees _____		855	_____	_____	855
Total Gross Revenue _____		\$ 65,879	\$ _____	\$ _____	\$ 65,879
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 56,047	\$ _____	\$ _____	\$ 56,047
Depreciation Expense _____	F-5	5,763	_____	_____	5,763
CIAC Amortization Expense _____	F-8	(83)	_____	_____	(83)
Tangible \$972, Real Estate \$362, Regulatory Fee \$2964		_____	_____	_____	_____
Taxes Other Than Income _____	F-7	4,298	_____	_____	4,298
Income Taxes _____	F-7	---	_____	_____	---
Total Operating Expense		\$ 66,025	_____	_____	\$ 66,025
Net Operating Income (Loss)		\$ (146)	\$ _____	\$ _____	\$ (146)
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
Garbage Collection _____		42,789	_____	_____	42,789
Street Lights _____		13,780	_____	_____	13,780
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
Garbage Collection _____		33,620	_____	_____	33,620
Street Lights _____		5,293	_____	_____	5,293
Income Tax - State _____		825	_____	_____	825
- Federal _____		2,500	_____	_____	2,500
Net Income (Loss)		\$ 14,185	\$ _____	\$ _____	\$ 14,185

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 171,481	\$ 168,381
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>(118,662)</u>	<u>(112,899)</u>
Net Utility Plant _____		\$ 52,819	\$ 55,482
Cash _____		5,752	5,371
Customer Accounts Receivable (141) _____		2,079	1,759
Other Assets (Specify): _____			
Intercompany _____		369,685	347,639
Prepaid Water Tests _____		---	418
Prepaid Expenses _____		---	805
Total Assets _____		\$ <u>430,335</u>	\$ <u>411,474</u>
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	600	600
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____		6,900	6,900
Retained Earnings (215) _____	F-6	393,709	375,654
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>401,209</u>	\$ <u>383,154</u>
Long Term Debt (224) _____	F-6	\$	\$
Accounts Payable (231) _____		4,563	4,329
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		6,289	6,728
Other Liabilities (Specify) _____			
Intercompany _____		16,946	15,831
Deferred Income _____		376	397
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>952</u>	<u>1,035</u>
Total Liabilities and Capital _____		\$ <u>430,335</u>	\$ <u>411,474</u>

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 1999

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)_____	\$ 171,481	\$ _____	\$ _____	\$ 171,481
Construction Work in Progress (105)_____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant_____	\$ 171,481	\$ _____	\$ _____	\$ 171,481

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year_____	\$ 112,899	\$ _____	\$ _____	\$ 112,899
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account_____	\$ 5,763	\$ _____	\$ _____	\$ 5,763
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
Total Credits_____	\$ 5,763	\$ _____	\$ _____	\$ 5,763
<u>Deduct Debits During Year:</u>				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal_____	_____	_____	_____	_____
Other debits (specify)_____	_____	_____	_____	_____
Total Debits_____	\$ ---	\$ _____	\$ _____	\$ ---
Balance End of Year_____	\$ 118,662	\$ _____	\$ _____	\$ 118,662

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	
Shares authorized _____	5,000	
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 _____	\$ _____	\$ 375,654
Changes during the year (Specify):		
Net Income 1999 _____		14,185
Reversal of 1998 Income Taxes _____		3,870
		<u> </u>
Balance end of year _____	\$ _____	\$ 393,709

PROPRIETARY CAPITAL (218)

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

Balance end of year _____	\$ NONE	\$ NONE

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 _____			\$ NONE

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ 2,500	\$ 2,500
State income Tax _____	_____	_____	825	825
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	2,964	_____	_____	2,964
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ 2,964	\$ _____	\$ 3,325	\$ 6,289

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Courtney Dennewitz	\$ 1,784	\$ _____	Meter Readings
Wray Enterprises	\$ 8,596	\$ _____	Monthly Services & Repairs
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 1,325	\$ _____	\$ 1,325
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	1,325	_____	1,325
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	1,325	_____	1,325
6) Less Accumulated Amortization _____	(373)	_____	(373)
7) Net CIAC _____	\$ 952	\$ _____	\$ 952

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 _____	\$ 290	\$ _____	\$ 290
Add Credits During Year: _____	83	_____	83
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ 373	\$ _____	\$ 373

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

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT DECEMBER 31 1999

SCHEDULE "A"

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

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

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

APPROVED AFUDC RATE

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

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

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 1999

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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

**WATER
OPERATING
SECTION**

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT DECEMBER 31 1999

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization -----	\$ -----	\$ -----	\$ -----	\$ -----
302	Franchises -----	-----	-----	-----	-----
303	Land and Land Rights -----	2,414	-----	-----	2,414
304	Structures and Improvements -----	6,319	-----	-----	6,319
305	Collecting and Impounding Reservoirs -----	-----	-----	-----	-----
306	Lake, River and Other Intakes -----	-----	-----	-----	-----
307	Wells and Springs -----	11,515	-----	-----	11,515
308	Infiltration Galleries and Tunnels -----	-----	-----	-----	-----
309	Supply Mains -----	3,025	-----	-----	3,025
310	Power Generation Equipment -----	1,323	-----	-----	1,323
311	Pumping Equipment -----	17,397	-----	-----	17,397
320	Water Treatment Equipment -----	2,271	-----	-----	2,271
330	Distribution Reservoirs and Standpipes -----	4,462	-----	-----	4,462
331	Transmission and Distribution Lines -----	64,345	-----	-----	64,345
333	Services -----	21,801	-----	-----	21,801
334	Meters and Meter Installations -----	25,971	2,086	-----	28,057
335	Hydrants -----	7,107	-----	-----	7,107
336	Backflow Prevention Devices -----	-----	-----	-----	-----
339	Other Plant and Miscellaneous Equipment -----	-----	-----	-----	-----
340	Office Furniture and Equipment -----	431	1,014	-----	1,445
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 -----	\$ 168,381	\$ 3,100	\$ -----	\$ 171,481

UTILITY NAME: HOLIDAY GARDEN UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 1999

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	\$ 3,929	\$	\$ 226	\$ 4,155
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes	27	%	3.70	9,700		426	10,126
307	Wells and Springs		%					
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13	1,699		95	1,794
310	Power Generating Equipment	17	%	5.88	1,323		---	1,323
311	Pumping Equipment	15	%	6.67	11,944		590	12,534
320	Water Treatment Equipment	17	%	5.88	1,714		134	1,848
330	Distribution Reservoirs & Standpipes	30	%	3.33	3,820		149	3,969
331	Trans. & Dist. Mains	38	%	2.63	49,149		1,692	50,841
333	Services	35	%	2.86	16,630		727	17,357
334	Meter & Meter Installations	17	%	5.88	9,939		1,484	11,423
335	Hydrants	40	%	2.50	2,734		177	2,911
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment	15	%	6.67	318		63	381
341	Transportation Equipment		%					
342	Stores Equipment		%					
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%					
	Totals				\$ 112,899	\$	\$ 5,763	\$ 118,662

* This amount should tie to Sheet F-5.

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	8,340
604	Employee Pensions and Benefits	1,149
610	Purchased Water	
615	Purchased Power	2,533
616	Fuel for Power Production	
618	Chemicals	1,980
620	Materials and Supplies Wray R&M \$2,160, Other R&M \$953	3,113
630	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other Meter Readings \$1784, Wray Monthly \$5053	6,837
640	Rents	2,418
650	Transportation Expense	553
655	Insurance Expense	720
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses Special Tests \$1383, Consumer Confidence Reports \$348, Payroll Taxes \$663, Utilities \$220, Telephone \$717, Mgt Exp \$13721, Acctg \$3295, Legal \$589, BSC \$10,	28,404
	Total Water Operation And Maintenance Expense	\$ 56,047
	* This amount should tie to Sheet F-3. Stk Fees \$2697, License \$173	

Postage \$1406, Public Relations \$216, Lawn Care \$240, Off Exp \$2,726

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	444	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
General Service					
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	0	0	0	0	0
Other (Specify)	6" T	* 62.5	1	1	62.5
Total			450	454	534

** D = Displacement
C = Compound
T = Turbine

* Used Factor from ? prev report.

UTILITY NAME: Holiday gardens Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 99

SYSTEM NAME: same

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		3,069	155	2,914	2,518
February		4,206	866	3,340	2,422
March		2,731	0	2,730	2,909
April		3,692	610	3,082	2,993
May		3,651	170	3,481	3,220
June	N/A	2,751	0	2,751	2,784
July		2,880	310	2,570	2,342
August		2,914	155	2,759	2,375
September		2,503	0	2,503	2,419
October		2,881	777	2,105	1,773
November		2,952	0	2,952	3,010
December		3,077	170	2,907	2,742
Total for Year		37,307	(3,213)	34,094	31,507

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:

WisBar Utilities, Inc.

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

HOLIDAY GARDENS UTILITIES, INC.

4804 Mile Stretch Drive
Holiday, FL 34690-4358
(727) 937-6275

"ACCOUNTED FOR" WATER LOSS DURING 1999 – SUPPLEMENTARY PAGE

Holiday Gardens Utilities, Inc. pays very strict attention to water loss. Some extraordinary circumstances are listed below which caused more than the normal water loss for our utility. ALL of this loss and the causes is "accounted for" by the utility company and **HOPEFULLY WILL NOT OCCUR IN THE FUTURE.**

- (1) Two breaks were over the "normal". One 4" break was difficult to repair and time consuming.
- (2) Both hydro-pneumatic tanks were drained and welded during the year. Each time this was done, the system had to be flushed excessively to alleviate brown water, etc. Hydrants were opened for a long period of time to clear. These were over-and-above our "routine" (2) flushings per year.
- (3) Pasco County Fire Department uses our water hydrants to fill their fire trucks on many, many occasions. This was a problem some years ago, which we alleviated then, but started again in 1998. We contacted Pasco County and requested they use their "own" water! Holiday Gardens is very near the fire station and extremely "handy", therefore, the fire department uses HGU water "at their pleasure". We feel the problem still exists.

I have taken "extra accounted-for usage" for the following months which is over and above the normal maintenance and flushing calculations:

January 1999:	155,000 gal - Normal Maintenance for month (5" AMP)
February 1999:	155,000 gal – Normal Maintenance for month (5" AMP) 400,000 gal – Major 4" Main break-oak tree roots over casement 311,000 gal – EXTRA flushing to clear system after 4" Main break
April 1999:	155,000 gal – For hard-to-repair break/long repaired time 155,000 gal - Normal Maintenance for month (5" AMP) 300,000 gal – Flush System following above break to clear
May 1999:	15,000 gal – 1/2 annual Fire Dept. Protection/Trucks filling 155,000 gal – Normal Maintenance for month (5" AMP)
July 1999:	155,000 gal – Drain & weld hydro tank 155,000 gal - Normal Maintenance for month (5" AMP)
Aug. 1999:	155,000 gal – Normal Maintenance for month (5" AMP)
Oct. 1999:	155,000 gal – Normal Maintenance for month (5" AMP) 311,000 gal - #2 Hydro Tank drained and welded; re-fill and flush to clear 311,000 gal - Extra flushing, etc. because weld job had to be re-done!
Dec. 1999:	155,000 gal – Normal Maintenance for month (5" AMP) 15,000 gal – Fire Dept. Protection/Trucks Filling (1/2 annual)

The above calculations coincide with the (D) line adjustments in the Annual Report.

UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT DECEMBER 31, ⁹⁹
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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 Vert	TEFC/Top Mt Vert		
Yields of Wells in GPD _____				
Auxiliary Power ** _____	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)
Motors				
Manufacturer _____	US Motor	US Motor		
Type _____	TEFC-Vert.	TEFC-Vert.		
Rated Horsepower _____	10 HP 3Ø	10 HP 3Ø		
Pumps				
Manufacturer _____	PEERLESS	PEERLESS		
Type _____	Vert. Turbine	Vert. Turbine		
Capacity in GPM _____	200	250		
Average Number of Hours Operated Per Day _____				
Auxiliary Power ** _____	Yes	Yes		

** Served By Multiple Power Grids - FL Power

UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 99

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	102,212 G/D	_____	_____
Type of Source _____	Ground Wells	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	Chlorine-Liq Hypo	_____	_____
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 - hypo	_____	_____
Ozone _____	No	_____	_____
Other _____	No	_____	_____
Auxiliary Power _____	Yes	_____	_____

UTILITY NAME: Holiday Gardens Utilities, Inc. YEAR OF REPORT
DECEMBER 31, 99

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. 31,507,196/365/250 = 345
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
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.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day). **Many Customers "retired: 1-2 in home USED: 250 g/d

WASTEWATER OPERATING SECTION

NOT APPLICABLE - NO SEWERS

UTILITY NAME: Holiday Gardens Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 99

CERTIFICATION OF ANNUAL REPORT

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

- YES NO 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
- YES NO 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES NO 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
- YES NO 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. *Brenda Emrick* Pres./CEO 3/28/00
(signature of chief executive officer of the utility)

1. 2. 3. 4. *Brenda Emrick* Pres./CEO 3-28-00
(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.