

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$150,000 Each)

# ANNUAL REPORT

OF

DIXIE GROVES ESTATES, INC.  
Exact Legal Name of Respondent

139-W  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1997**

Form PSC/WAW 6 (Rev. 05/96)

DECEMBER 31, 1997  
UTILITY NAME DIXIE GROVES ESTATES, INC.

RECEIVED  
FLORIDA PUBLIC  
SERVICE COMMISSION  
APR -1 PM 12:31  
MAIL ROOM

*only 1 copy sent*

CRITICAL COPY  
DIVISION OF  
REGULATORY AND SERVICE  
DO NOT REMOVE FROM THIS OFFICE

REPORT OF

YEAR OF REPORT  
DECEMBER 31, 199

DIXIE GROVES ESTATES, INC.

(EXACT NAME OF UTILITY)

P.O. BOX 845	SAME	
NEW PORT RICHEY, FL 34656	SAME	PASCO
Mailing Address	Street Address	County
Telephone Number (813)845-1530	Date Utility First Organized	-51

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: MATTHEW A. POTTER, CPA  
5940 MAIN ST., NEW PORT RICHEY, FL 34652

Name of subdivisions where services are provided: DIXIE

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: JUDSON F. POTTER	PRESIDENT	SAME AS ABOVE	\$ _____
Person who prepared this report: MATTHEW A. POTTER	C. P. A.	5940 MAIN ST. N.P.R., FL 34652	\$ _____
Officers and Managers: JULIE A. POTTER	OFFICE MANAGER	SAME AS ABOVE	\$ 12000
JUDSON F. POTTER	PRESIDENT		\$ 3000
MATTHEW A. POTTER	SEC/TREAS.		\$ 600
			\$ _____
			\$ _____

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
JUDSON F. POTTER	50	SAME AS ABOVE	\$ ABOVE
MATTHEW A. POTTER	50		\$ ABOVE
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

## INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential_____		\$ 26,248	\$ _____	\$ _____	\$ 26,248
Commercial_____		181	_____	_____	181
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		0	_____	_____	0
<b>Total Gross Revenue_____</b>		<b>\$ 26,429</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 26,429</b>
<b>Operation Expense (Must tie to pages W-3 and S-3):S</b>	W-3 S-3	\$ 52,163	\$ _____	\$ _____	\$ 52,163
<b>Depreciation Expense S:W44</b>	F-5	2,145	_____	_____	2,145
<b>CIAC Amortization Expense_</b>	F-8	0	_____	_____	_____
<b>Taxes Other Than Income__</b>	F-7	4,354	_____	_____	4,354
<b>Income Taxes_____</b>	F-7	0	_____	_____	_____
<b>Total Operating Expense</b>		<b>\$ 58,662</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 58,662</b>
<b>Net Operating Income (Loss)</b>		<b>\$ (32,233)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (32,233)</b>
<b>Other Income:</b>					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ 0
DEFERRED GAIN		995	_____	_____	995
INTEREST & BAD CHECK		6,407	_____	_____	6,407
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses_____		_____	\$ _____	\$ _____	\$ _____
Interest Expense_____		1,376	_____	_____	1,376
+\$1 Rounding		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ (26,207)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (26,207)</b>

## 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	\$ 57576	\$ 55344
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	48730	46585
Net Utility Plant -----		\$ 8846	\$ 8759
Cash -----		574	3001
Customer Accounts Receivable (141) -----		3631	3234
Other Assets (Specify): -----			
NON-UTILITY NOTE RECEIVABLE		61876	63146
LAND			
<b>Total Assets</b> -----		\$ 74927	\$ 78140
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	10000	10000
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	-21406	4801
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
<b>Total Capital</b> -----		\$ -11406	\$ 14801
Long Term Debt (224) -----	F-6	\$ 22159	\$ 10558
Accounts Payable (231) -----		14528	1700
Notes Payable (232) -----			443
Customer Deposits (235) -----			1182
Accrued Taxes (236) -----		1189	
Other Liabilities (Specify) -----			
DEFERRED PROFIT NON-UTILITY		48459	49456
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	0	0
<b>Total Liabilities and Capital</b> -----		\$ 74927	\$ 78140

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 57576	\$ _____	\$ _____	\$ 57576
Construction Work in -----	_____	_____	_____	0
Other (Specify) -----	_____	_____	_____	0
_____	_____	_____	_____	0
_____	_____	_____	_____	0
Total Utility Plant -----	\$ 57576	\$ 0	\$ 0	\$ 57576

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year -----	\$ 46585	\$ _____	\$ _____	\$ 46585
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account -----	\$ 2145	\$ _____	\$ _____	\$ 2145
Salvage -----	_____	_____	_____	0
Other Credits (specify) -----	_____	_____	_____	0
_____	_____	_____	_____	0
Total Credits -----	\$ 2145	\$ _____	\$ _____	\$ 2145
<b>Deduct Debits During Year:</b>				
Book cost of plant retired -----	\$ _____	\$ _____	\$ _____	\$ 0
Cost of removal -----	_____	_____	_____	0
Other debits (specify) -----	_____	_____	_____	0
_____	_____	_____	_____	0
Total Debits -----	\$ _____	\$ _____	\$ _____	\$ 0
Balance End of Year -----	\$ 48730	\$ _____	\$ _____	\$ 48730

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	10000	_____
Shares issued and outstanding _____	10000	_____
Total par value of stock issued _____	10000	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ 4801
Changes during the year (Specify):		
NEW LOSS _____		-26207
_____		_____
_____		_____
Balance end of year _____	\$ _____	\$ -21406

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 Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
various note & loans _____			\$ 22159
_____			_____
_____			_____
Total _____			\$ _____

TAXES ACCRUED ( 236 )

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year	\$ 1182	\$	\$	\$ 1182
<b>Add Accruals charged:</b>				
State ad valorem tax	\$ 19	\$	\$	\$ 19
Local property tax	1377			1377
Federal income tax	1562			
State income tax				
Regulatory assessment fee	1189			1189
Other (Specify) CORP RENEW INTANGIBLE	165			165
	42			
2. Total Taxes Accrued	\$ 4354	\$	\$	\$ 4354
<b>Deduct Taxes Paid:</b>				
State ad valorem tax	\$ 19	\$	\$	\$ 19
Local property tax	1377			1377
Federal income tax	1562			1562
State income tax				
Regulatory assessment fee	1182			1182
Other (Specify) CORP RENEW INTANG.TAX	165			165
	42			42
3. Total Taxes Paid	\$ 4347	\$	\$	\$ 4347
4. Balance end of year (1 + 2 - 3 = 4)	\$ 1189	\$ 0	\$ 0	\$ 1189

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
H 2 O UTILITY SERVICES	\$ 20993	\$	Operation of plant & maint.
ADVISOR ENTERPRISES	\$ 3750	\$	Meter readings & small maint.
Matthew A. Potter, CPA	\$ 2250	\$	Accounting, Rate Increases, Taxes
	\$	\$	Payroll
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____ 0
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____ 0
4) Deduct charges during the year _____	_____	_____	_____ 0
5) Balance end of year _____	_____ 0	_____	_____ 0
6) Less Accumulated Amortization _____	_____	_____	_____ 0
7) Net CIAC _____	\$ _____ 0	\$ _____	\$ _____ 0

**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**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Credits During Year _____	_____	_____	_____
Deduct Debits During Year _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____ 0	\$ _____	\$ _____ 0



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

UTILITY NAME DIXIE GROVES ESTATES, INC.

YEAR OF REPO  
DECEMBER 31,

**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 approving AFUDC rate:	_____



## 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_____	211	_____	_____	211
304	Structures and Improvements_____	_____	_____	_____	0
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	6502	_____	_____	6502
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	0
309	Supply Mains_____	_____	_____	_____	0
310	Power Generation Equipment_____	_____	_____	_____	11929
311	Pumping Equipment_____	11929	_____	_____	11929
320	Water Treatment Equipment_____	2037	_____	_____	2037
330	Distribution Reservoirs and Standpipes_____	5930	_____	_____	5930
331	Transmission and Distribution Lines_____	11515	_____	_____	11515
333	Services_____	_____	_____	_____	0
334	Meters and Meter Installations_____	16820	_____	_____	16820
335	Hydrants_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	400	2232	_____	2632
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_____	\$ 55344	\$ 2232	\$ 0	\$ 57576

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

col. No. (a)	Account (b)	Average service Life in Years (c)	Average salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (i-g+h=i) (i)
304	Structures and Improvements		%	%	\$	\$	\$	\$ 0
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%			197	5621
307	Wells and Springs	33	%	3.03 %	5424			
308	Infiltration Galleries & Tunnels		%	%				0
309	Supply Mains		%	%				0
310	Power Generating Equipment		%	%	6027		475	6502
311	Pumping Equipment	20	%	5 %	2038		0	2038
320	Water Treatment Equipment	20	%	5 %				
330	Distribution Reservoirs & Standpipes	28	%	3.571 %	5930		0	5930
331	Trans. & Dist. Mains	28	%	3.571 %	11516		0	11516
333	Services		%	%				0
334	Meter & Meter Installations	10	%	10 %	15610		1210	16820
335	Hydrants		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	10	%	10 %	40		263	303
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		%	%	0			0
348	Other Tangible Plant		%	%				
	<b>Totals</b>				\$ 46585	\$ 0	\$ 2145	\$ 48730 *

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

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 14400
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	1200
604	Employee Pensions and Benefits	2340
610	Purchased Water	0
615	Purchased Power	1929
616	Fuel for Power Production	
618	Chemicals	530
620	Materials and Supplies	1572
630	Contractual Services:	
	Operator and Management	21138
	Testing	3605
	Other	2250
	Billing Service and Accountant	600
640	Rents	
650	Transportation Expense	1567
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	152
670	Bad Debt Expense	880
675	Miscellaneous Expenses	
	Total Water Operation And Maintenance Expense	\$ 52163 *

\* 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)	
5/8"	D	1.0	335	335	335
3/4"	D	1.5	1	1	1.5
1"	D	2.5		0	0
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
			Total	336	336
				336	336.5

\*\* D = Displacement  
 C = Compound  
 T = Turbine

UTILITY NAME: DIXIE GROVES ESTATES, INC.

YEAR OF REPORT  
DECEMBER 31, 199

**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		1842		1842	978
February		1584		1584	1208
March		2212		2212	1116
April		2035		2035	1155
May		1726		1726	1054
June		1688		1688	1058
July		2246		2246	966
August		2704		2704	1020
September		2638		2638	1010
October		2699		2699	969
November		1711		1711	898
December		1836		1836	951
<b>Total for Year</b>	<b>0</b>	<b>24921</b>	<b>0</b>	<b>24921</b>	<b>12383</b>

If water is purchased for resale, indicate the following:

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

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
TRANSITE	4"	2880	None	None	2880
GALVANIZED	3"	210			210
"	2"	9970			9970
"	1 1/2"	350			350

UTILITY NAME:

DIXIE GROVES ESTATES, INC.YEAR OF REPORT  
DECEMBER 31, 1997WELLS AND WELL PUMPS  
(If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1957	1960	1965	_____
Types of Well Construction and Casing _____	Steel	STEEL	STEEL	_____
Depth of Wells _____	56	65	71	_____
Diameters of Wells _____	4	6	6	_____
Pump - GPM _____	175	205	55	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	252200	295200	216000	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

## RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	PNEUMATIC	PNEUMATIC	PNEUMATIC	_____
Capacity of Tank _____	1000	1000	1000	_____
Ground or Elevated _____	Ground	Ground	Ground	_____

## HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	GE	GE	GE	_____
Type _____	ELECTRIC	ELECTRIC	ELECTRIC	_____
Rated Horsepower _____	7.5	10	10	_____
<b>Pumps</b>				
Manufacturer _____	FLINT WALLING	BERKLEY CENT	US PUMP	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	170	180	170	_____
Average Number of Hours Operated Per Day _____	7 TO 8	7 TO 8	7 TO 8	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME;

DIXIE GROVES ESTATES, INC.YEAR OF REPORT  
DECEMBER 31, 1997

## SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Gals. per day of source	<u>763400</u>		
Type of Source	<u>3 WELLS</u>		

## WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type	<u>Liquid Chlor</u>		
Make			
Gals. per day capacity	<u>763400</u>		
High service pumping Gallons per minute			
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator	<u>Yes</u>		
Ozone			
Other			
Auxiliary Power			

## OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * now being served	<u>108.00</u>
2. Maximum ERCs ** that system can efficiently serve	<u>108</u>
3. Present system connection capacity (in ERC's) using existing line	<u>108</u>
4. Future connection capacity (in ERC's) upon service area build	<u>NONE</u>
5. Estimated annual increase in ERCs *	<u>0</u>
6. List fire fighting facilities and capacities (including number of fire hydrants)	<u></u>
7. List percent of certificated area where service connections are installed (total for each county)	<u>100</u>
8. What is the current need for system upgrading and/or expansion?	<u>TOO MUCH TO LIST</u> THE ENTIRE SYSTEM NEEDS TO BE REPLACED
9. What are plans for future system upgrading and/or expansion?	<u>TOO MANY TO LIST</u> THE ENTIRE SYSTEM NEEDS TO BE REPLACED
10. Have questions 8 and 9 been discussed with an engineer? (if so, state name and address)	<u>YES. GARY DEREMER AT H2O UTILITIES SERVICES, INC.</u>
11. Has an application for a construction permit been filed with the DEP? (if so, explain)	<u>No</u>
12. Department of Environmental Protection ID #	<u>6510461</u>
Water Management District ID #	<u>20 7718.01</u>

\* ERC = ( Total Gallons Sold / 365 days ) / 350 Gallons Per Day  
\*\* Total Plant Capacity / 350 gallons



Cert.

UTILITY NAME: DIXIE GROVES ESTATES, INC.

YEAR OF REPORT  
DECEMBER 31, 1997

# CERTIFICATION OF ANNUAL REPORT

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

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

 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
  
- |                                     |                          |
|-------------------------------------|--------------------------|
| YES                                 | NO                       |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |

 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
  
- |                                     |                          |
|-------------------------------------|--------------------------|
| YES                                 | NO                       |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |

 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
  
- |                                     |                          |
|-------------------------------------|--------------------------|
| YES                                 | NO                       |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |

 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

### Items Certified

1.	2.	3.	4.		*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<u>Judson J. Foster, President</u>	
				(signature of chief executive officer of the utility)	
1.	2.	3.	4.		*
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	
				(signature of chief financial officer of the utility)	

Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**Notice:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.