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**CLASS "C"**

DIVISION OF  
ECONOMIC REGULATION

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WU711-08-AR  
Roger W. Joyner  
Joyland Water System  
311 Paul Thompson Road  
Monticello, FL 32344-3322

559 W

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2008**

## 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 the 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 Economic Regulation  
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 Economic Regulation, 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". (Rule 25-30.116, Florida Administrative Code)

**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

JOYLAND WATER SYSTEM

(EXACT NAME OF UTILITY)

311 Paul Thompson Rd. Monticello, FL 32344	40 Pontiac Dr. Quincy, FL 32351	GADSDEN
Mailing Address	Street Address	County

Telephone Number (850) 997-4386 Date Utility First Organized 1984  
 Fax Number (850) 997-4386 E-mail Address yarm4.1.1@netzero.net  
 Sunshine State One-Call of Florida, Inc. Member No. JW1410

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: Lounette Joyner  
311 Paul Thompson Rd. Monticello, FL 32344 (850) 997-4386

Name of subdivisions where services are provided: JOYLAND SUBDIVISION  
QUINCY, FL GADSDEN CO.

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Lounette Joyner</u>	<u>Owner</u>	<u>311 Paul Thompson Rd Monticello, FL 32344</u>	<u>-0-</u>
Person who prepared this report: <u>Lounette Joyner</u>	<u>Owner</u>	<u>Same</u>	<u>-0-</u>
Officers and Managers: <u>Roger Joyner</u>	<u>Operator</u>	<u>Same</u>	<u>\$ 6,659</u>
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Lounette Joyner</u>	<u>100%</u>	<u>Same</u>	<u>-0-</u>
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

**INCOME STATEMENT**

Account Name	Ref: Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 14,084	\$	\$	\$ 14,084
Commercial		884			884
Industrial					
Multiple Family					
Guaranteed Revenues					
Other (Specify)					
Total Gross Revenue		\$ 14,968	\$	\$	\$ 14,968
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 18,654	\$	\$	\$ 18,654
Depreciation Expense	F-5	287			287
CIAC Amortization Expense	F-8				
Taxes Other Than Income	F-7	1,481			1,481
Income Taxes	F-7				
Total Operating Expense		\$ 20,422			\$ 20,422
Net Operating Income (Loss)		\$ (5,454)	\$	\$	\$ (5,454)
Other Income:					
Nonutility Income		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses		\$	\$	\$	\$
Interest Expense					
Net Income (Loss)		\$ (5,454)	\$	\$	\$ (5,454)

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

COMPARATIVE BALANCE SHEET

Revised

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>51,946</u>	\$ <u>50,948</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>41,457</u>	<u>39,326</u>
Net Utility Plant -----		\$ <u>10,489</u>	\$ <u>11,222</u>
Cash -----			<u>7,378</u>
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
-----			
-----			
<b>Total Assets</b> -----		\$ <u>10,489</u>	\$ <u>11,222</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6	<u>10,489</u>	<u>11,222</u>
<b>Total Capital</b> -----		\$ <u>10,489</u>	\$ <u>11,222</u>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
-----			
-----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
<b>Total Liabilities and Capital</b> -----		\$ <u>10,489</u>	\$ <u>11,222</u>

Same as W-2

7378

7378

7378

Corrected



UTILITY NAME: Joyland Water System

YEAR OF REPORT  
DECEMBER 31, 2008

Revised

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>51,946</u>	\$ _____	\$ _____	\$ <u>51,946</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>51,946</u>	\$ _____	\$ _____	\$ <u>51,946</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>39,326</u> 43,170	\$ _____	\$ _____	\$ <u>39,326</u> 43,170
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>287</u>	\$ _____	\$ _____	\$ <u>287</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>287</u>	\$ _____	\$ _____	\$ <u>287</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) <u>old Tank</u> _____	<u>2,000</u>	_____	_____	<u>2,000</u>
Total Debits _____	\$ <u>2,000</u>	\$ _____	\$ _____	\$ <u>2,000</u>
Balance End of Year _____	\$ <u>37,613</u> 41,451	\$ _____	\$ _____	\$ <u>37,613</u> 41,451

~~Balance~~ Balance First of year  
Should be the same as F-5

Corrected Balance for previous year  
on page W-2. 6/3/2010

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

CAPITAL STOCK ( 201 - 204 )

<i>Not Applicable</i>	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

<i>Not Applicable</i>	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____	_____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ <u>9,087</u> *	\$ _____
Changes during the year (Specify): <u>Accumulated depreciation</u> <u>Addition</u> <u>Retirement</u>	<u>287</u> <u>3115</u> <u>2000</u>	_____
Balance end of year _____	\$ <u>10,489</u>	\$ _____

LONG TERM DEBT ( 224 )

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

\*adjusted figure

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	113	_____	_____	113
Regulatory assessment fee _____	752	_____	_____	752
Other (Specify) <u>Payroll</u> _____	566	_____	_____	566
<u>FL Lic. Operating Fee</u> _____	50	_____	_____	50
Total Tax Expense _____	\$ <u>1,481</u>	\$ _____	\$ _____	\$ <u>1,481</u>

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
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

<i>Not Applicable</i> (a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

*NA* 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.) _____		\$ _____	\$ _____

*NA* ACCUMULATED AMORTIZATION OF CIAC (272)

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

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

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT DECEMBER 31, <u>2008</u>
--

*Not Applicable*

**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

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

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

UTILITY NAME: Joyland Water System

YEAR OF REPORT  
DECEMBER 31, 2008

*Not Applicable*

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):

\_\_\_\_\_  
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**WATER  
OPERATING  
SECTION**

UTILITY NAME: Joyland Water System

YEAR OF REPORT  
DECEMBER 31, 2008

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	8000			8000
304	Structures and Improvements		382		382
305	Collecting and Impounding Reservoirs		Fence 7/96		
306	Lake, River and Other Intakes				
307	Wells and Springs	12,000	3,115	2,000	12,233
308	Infiltration Galleries and Tunnels		Take 8/18/98	882	
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment	368	283		651
330	Distribution Reservoirs and Standpipes		Chem pump 7/97		
331	Transmission and Distribution Lines	16,600			16,600
333	Services				
334	Meters and Meter Installations	5,000			5,000
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	400			400
340	Office Furniture and Equipment	3,229			3,229
341	Transportation Equipment	3,500			3,500
342	Stores Equipment	500			500
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	951			951
348	Other Tangible Plant				
	Total Water Plant	\$ 50,548	\$ 4,280	\$ 2,882	\$ 51,946

corrected pg



UTILITY NAME: Joyland Water System

YEAR OF REPORT  
DECEMBER 31, 2008

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (i-g+h-i)
304	Structures and Improvements	15	%	6.68%	674		59	733
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	15	%	6.68%	12293	2000	78	10,371
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains		%					
310	Power Generating Equipment		%					
311	Pumping Equipment		%					
320	Water Treatment Equipment	11	%	14.3%	373		53	426
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains		%		16,600			16,600
333	Services		%					
334	Meter & Meter Installations		%		5,000			5,000
335	Hydrants		%					
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%		400			400
340	Office Furniture and Equipment	5	%	20%	2,879		97	2,976
341	Computer Equipment		%		3,500			3,500
342	Transportation Equipment		%		500			500
343	Stores, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment		%		957			957
348	Other Tangible Plant		%					
	Totals				43,170	2,000	287	44,457

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

W-2

corrected pg.

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 6,659
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	1,600
616	Fuel for Power Production	
618	Chemicals	98
620	Materials and Supplies	714
630	Contractual Services:	
	Billing	
	Professional	200
	Testing	1,060
	Other	
640	Rents	
650	Transportation Expense	7,176
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	4,147
	Total Water Operation And Maintenance Expense	\$ 18,654 *

\* 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	44	44	44
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	2	2	2
3/4"	D	1.5			
1"	D	2.5			
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			
Unmetered Customers Other (Specify)					
Total			46	46	46

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

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

SYSTEM NAME: \_\_\_\_\_

**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		358		358	318
February		324		324	332
March		274		274	251
April		292	3	289	222
May		313		313	334
June		362		362	324
July		337		337	320
August		319	1	318	302
September		293		293	248
October		340		340	282
November		323		323	216
December		261		261	319
Total for Year		3,796	4	3,792	3468

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
PVC	3"	Approx. 4175			4175

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed <u>1984</u> Types of Well Construction and Casing <u>Cable Tool</u> <u>Steel Casing</u> Depth of Wells <u>500 +</u> Diameters of Wells <u>4"</u> Pump - GPM <u>40 GPM @ 40 PSI</u> Motor - HP <u>5hp</u> Motor Type * <u>electric submersible</u> Yields of Wells in GPD <u>57,600</u> Auxiliary Power <u>none</u>				
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description ( <u>steel</u> concrete) Capacity of Tank <u>525 gal.</u> <u>Ground</u> or Elevated				

*Not Applicable*

**HIGH SERVICE PUMPING**

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

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day	<u>10,600/15,900</u>	<u>MAX.</u>	
Type of Source	<u>ground</u>		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type	<u>ground</u>		
Make	<u>simple disinfectant</u>		
Permitted Capacity (GPD)	<u>10,600</u>		
High service pumping			
Gallons per minute	<u>NA</u>		
Reverse Osmosis	<u>NA</u>		
Lime Treatment			
Unit Rating	<u>NA</u>		
Filtration			
Pressure Sq. Ft.	<u>NA</u>		
Gravity GPD/Sq.Ft.	<u>NA</u>		
Disinfection			
Chlorinator	<u>Metered Pump</u>		
Ozone	<u>NA</u>		
Other	<u>NA</u>		
Auxiliary Power	<u>NA</u>		

UTILITY NAME: JOYLAND WATER SYSTEM  
SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

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. 50 lots (equiv. residential connection)
2. Maximum number of ERCs \* which can be served. 55 total
3. Present system connection capacity (in ERCs \*) using existing lines. 50
4. Future connection capacity (in ERCs \*) upon service area buildout. 5
5. Estimated annual increase in ERCs \*. NA (Buildable lots are all developed.)
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? NA
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None at this time
9. When did the company last file a capacity analysis report with the DEP? None required
10. If the present system does not meet the requirements of DEP rules, submit the following: Requirements of DEP are met.
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? NA
  - c. When will construction begin? NA
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 1204051
12. Water Management District Consumptive Use Permit # S960009
  - 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? NA

\* 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 SFR customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

# WASTEWATER OPERATING SECTION

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

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT  
DECEMBER 31, 2008

## 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.  Lounette Joyner \*  
(signature of Chief Executive Officer of the utility)  
Date: March 12, 2008

1.  2.  3.  4.  Lounette Joyner \*  
(signature of Chief Financial Officer of the utility)  
Date: March 12, 2008

\* 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.



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

Company: *Joyland Water System*  
For the Year Ended December 31, *2008*

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 14,084	\$ 14,084	\$ -0-
Commercial	884	884	-0-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Water Operating Revenue</b>	<b>\$ 14,968</b>	<b>\$ 14,968</b>	<b>\$ -0-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 14,968</b>	<b>\$ 14,968</b>	<b>\$ -0-</b>

Explanations:

Instructions:  
For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).