# CLASS "C"

# WATER AND/OR WASTEWATER UTILITIES

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

# *ANNUAL REPORT*

WU711
Joyland Water System
1333 East Jefferson Street
Quincy, FL 32351-4623

20

559-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)**

TABLE OF CONTENTS

# FINANCIAL SECTION

REPORT OF

JOYLAND WATER SYSTEM
(EXACT NAME OF UTILITY)

Rt 2 Box 396-A
Tallahassee, FL 32311
Mailing Address

1333 E. JEFFERSON ST
QUINCY, FL 32351
Street Address

GADSDEN
County

Telephone Number (850) 875-1234

Date Utility First Organized June 1, 1984

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: Rt 2 Box 396-A Tallahassee, FL 32311

Name of subdivisions where services are provided: JOYLAND SUBDIVISION

CONTACTS:

| Name | Title | Principle Business Address | Salary Charged Utility |
|---|---|---|---|
| Person to send correspondence: THOMAS JOYNER | OWNER | Rt 2 Box 396-A Tallahassee, FL 32311 | |
| Person who prepared this report: THOMAS JOYNER | OWNER | | |
| Officers and Managers: | | | |
| N/A | | | $ $ $ $ $ |

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 |
|---|---|---|---|
| NONE | | | $ $ $ $ $ $ $ |

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## INCOME STATEMENT

| Account Name | Ref. Page | Water | Wastewater | Other | Total Company |
|---|---|---|---|---|---|
| Gross Revenue: | | | | | |
| Residential | | $ 11,300. | $ | $ | $ |
| Commercial | | | | | |
| Industrial | | | N/A | N/A | |
| Multiple Family | | | | | |
| Guaranteed Revenues | | | | | |
| Other (Specify) | | | | | |
| Total Gross Revenue | | $ 11,300 | $ | $ | $ |
| Operation Expense (Must tie to pages W-3 and S-3) | W-3 S-3 | $ | $ | $ | $ |
| Depreciation Expense | F-5 | | | | |
| CIAC Amortization Expense | F-8 | | | | |
| Taxes Other Than Income | F-7 | | | | |
| Income Taxes | F-7 | | | | |
| Total Operating Expense | | $ | $ | $ | $ |
| Net Operating Income (Loss) | | $ | $ | $ | $ |
| Other Income: | | | | | |
| Nonutility Income | | $ | $ | $ | $ |
| Other Deductions: | | | | | |
| Miscellaneous Nonutility Expenses | | $ | $ | $ | $ |
| Interest Expense | | | | | |
| Net Income (Loss) | | $ | $ | $ | $ |

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## COMPARATIVE BALANCE SHEET

| ACCOUNT NAME | Reference Page | Current Year | Previous Year |
|---|---|---|---|
| **Assets:** | | | |
| Utility Plant in Service (101-105) | F-5,W-1,S-1 | $ 42,500 | $ 42,500 |
| Accumulated Depreciation and Amortization (108) | F-5,W-2,S-3 | Fully Depreciated | Fully Depreciated |
| Net Utility Plant | | $ 42,500 | $ |
| Cash | | -0- | -0- |
| Customer Accounts Receivable (141) | | -0- | -0- |
| Other Assets (Specify): | | | |
| Total Assets | | $ 42,500. | $ |
| **Liabilities and Capital:** | | | |
| Common Stock Issued (201) | F-6 | -0- | -0- |
| Preferred Stock Issued (204) | F-6 | | |
| Other Paid in Capital (211) | | | |
| Retained Earnings (215) | F-6 | | |
| Propietary Capital (Proprietary and partnership only) (218) | F-6 | | |
| Total Capital | | $ -0- | $ -0- |
| Long Term Debt (224) | F-6 | $ -0- | $ -0- |
| 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 | -0- | -0- |
| Total Liabilities and Capital | | $ 42,500. | $ 42,500 |

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## GROSS UTILITY PLANT

| Plant Accounts: (101 - 107) inclusive | Water | Wastewater | Plant other Than Reporting Systems | Total |
|---|---|---|---|---|
| Utility Plant in Service (101) | $ 42,500. | $ | $ | $ 42,500. |
| Construction Work in Progress (105) | | N/A | N/A | |
| Other (Specify) | | | | |
| | | | | |
| | | | | |
| Total Utility Plant | $ 42,500. | $ | $ | $ 42,500 |

## 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 | $ | $ | $ | $ |
| Add Credits During Year: | | | | |
| Accruals charged to depreciation account | $ | $ | $ | $ |
| Salvage | | | | |
| Other Credits (specify) | | | | |
| | | | | |
| Total Credits | $ | $ | $ | $ |
| Deduct Debits During Year: | | | | |
| Book cost of plant retired | $ FULLY | $ | $ | $ |
| Cost of removal | | | | |
| Other debits (specify) | | | | |
| | | | | |
| Total Debits | $ | $ | $ | $ |
| Balance End of Year | $ | $ | $ | $ |

DEPRECIATED

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## CAPITAL STOCK ( 201 - 204 )

| | Common Stock | Preferred Stock |
|---|---|---|
| Par or stated value per share | | |
| Shares authorized | | |
| Shares issued and outstanding | N/A | |
| Total par value of stock issued | | |
| Dividends declared per share for year | | |

## RETAINED EARNINGS ( 215 )

| | Appropriated | Un-Appropriated |
|---|---|---|
| Balance first of year | $ | $ |
| Changes during the year (Specify): | | |
| | N/A | |
| | | |
| | | |
| Balance end of year | $ | $ |

## PROPRIETARY CAPITAL ( 218 )

| | Proprietor Or Partner | Partner |
|---|---|---|
| Balance first of year | $ | $ |
| Changes during the year (Specify): | | |
| | N/A | |
| | | |
| | | |
| Balance end of year | $ | $ |

## LONG TERM DEBT ( 224 )

| Description of Obligation (Including Nominal Date of Issue and Date of Maturity): | Interest Rate | Interest # of Pymts | Principal per Balance Sheet Date |
|---|---|---|---|
| | | | $ |
| N/A | | | |
| | | | |
| Total | | | $ |

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## TAXES ACCRUED ( 236 )

| (a) | Water (b) | Wastewater (c) | Other (d) | Total (e) |
|---|---|---|---|---|
| 1. Balance first of year | $ | $ | $ | $ |
| Add Accruals charged: | | | | |
| State ad valorem tax | $ | $ | $ | $ |
| Local property tax | | | | |
| Federal income tax | | | | |
| State income tax | | | | |
| Regulatory assessment fee | | | | |
| Other (Specify) | | | | |
| | | | | |
| | | | | |
| 2. Total Taxes Accrued | $ | $ | $ | $ |
| Deduct Taxes Paid: | | | | |
| State ad valorem tax | $ | $ | $ | $ |
| Local property tax | | | | |
| Federal income tax | | | | |
| State income tax | | | | |
| Regulatory assessment fee | | | | |
| Other (Specify) | | | | |
| | | | | |
| | | | | |
| 3. Total Taxes Paid | $ | $ | $ | $ |
| 4. Balance end of year ( 1 + 2 - 3 = 4) | $ | $ | $ | $ |

## 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 |
|---|---|---|---|
| | $ | $ | |
| | $ | $ | |
| | $ | $ | |
| | $ | $ | |
| | $ | $ N/A | |
| | $ | $ | |
| | $ | $ | |
| | $ | $ | |
| | $ | $ | |
| | $ | $ | |
| | $ | $ | |
| | $ | $ | |

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT DECEMBER 31, 1997

## 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 | | | |
| 4) Deduct charges during the year | | N/A | |
| 5) Balance end of year | | | |
| 6) Less Accumulated Amortization | | | |
| 7) Net CIAC | $ -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 |
|---|---|---|---|
| | | N/A | N/A |
| 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 | | |
|---|---|---|---|---|
| N/A | | $ | $ | $ |
| 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.) | $ | $ | $ |

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

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## 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 | $ N/A | % | % | % |
| Preferred Stock | | % | % | % |
| Long Term Debt | | % | % | % |
| Customer Deposits | | % | % | % |
| Tax Credits - Zero Cost | | % | 0.00 % | % |
| Tax Credits - Weighted Cost | | % | % | % |
| Deferred Income Taxes | | % | % | % |
| Other (Explain) | | % | % | % |
| Total | $ N/A | 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 approving AFUDC rate: | |

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

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## SCHEDULE "B"

## SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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

# WATER

# OPERATING

# SECTION

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## WATER UTILITY PLANT ACCOUNTS

| Acct. No. (a) | Account Name (b) | Previous Year (c) | Additions (d) | Retirements (e) | Current Year (f) |
|---|---|---|---|---|---|
| 301 | Organization | $ -0- | $ | $ | $ |
| 302 | Franchises | -0- | | | |
| 303 | Land and Land Rights | 8,000 | | | |
| 304 | Structures and Improvements | 400 | | | |
| 305 | Collecting and Impounding Reservoirs | -0- | | | |
| 306 | Lake, River and Other Intakes | -0- | | | |
| 307 | Wells and Springs | 12,000. | | | |
| 308 | Infiltration Galleries and Tunnels | -0- | | | |
| 309 | Supply Mains | -0- | | | |
| 310 | Power Generation Equipment | -0- | | | |
| 311 | Pumping Equipment | -0- | | | |
| 320 | Water Treatment Equipment | -0- | | | |
| 330 | Distribution Reservoirs and Standpipes | -0- | | | |
| 331 | Transmission and Distribution Lines | 16,600. | | | |
| 333 | Services | -0- | | | |
| 334 | Meters and Meter Installations | 5,000. | | | |
| 335 | Hydrants | -0- | | | |
| 339 | Other Plant and Miscellaneous Equipment | -0- | | | |
| 340 | Office Furniture and Equipment | -0- | | | |
| 341 | Transportation Equipment | -0- | | | |
| 342 | Stores Equipment | 500. | | | |
| 343 | Tools, Shop and Garage Equipment | -0- | | | |
| 344 | Laboratory Equipment | -0- | | | |
| 345 | Power Operated Equipment | -0- | | | |
| 346 | Communication Equipment | -0- | | | |
| 347 | Miscellaneous Equipment | -0- | | | |
| 348 | Other Tangible Plant | -0- | | | |
| | Total Water Plant | $ 42,500. | $ | $ | $ |

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## 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 | | % | % | $ | $ | $ | $ |
| 305 | Collecting and Impounding Reservoirs | | % | % | | | | |
| 306 | Lake, River and Other Intakes | | % | % | | | | |
| 307 | Wells and Springs | | % | % | | | | |
| 308 | Infiltration Galleries & Tunnels | | % | % | | | | |
| 309 | Supply Mains | | % | % | | | | |
| 310 | Power Generating Equipment | | % | % | | | | |
| 311 | Pumping Equipment | | % | % | | | | |
| 320 | Water Treatment Equipment | | % | % | | | | |
| 330 | Distribution Reservoirs & Standpipes | | % | % | | | | |
| 331 | Trans. & Dist. Mains | | % | % | | | | |
| 333 | Services | | % | % | | | | |
| 334 | Meter & Meter Installations | | % | % | | | | |
| 335 | Hydrants | | % | % | | | | |
| 339 | Other Plant and Miscellaneous Equipment | | % | % | | | | |
| 340 | Office Furniture and Equipment | | % | % | | | | |
| 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 | | | | $ | $ | $ | $ * |

FULLY DEPRECIATED

* This amount should tie to Sheet F-5.

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
DECEMBER 31, 1997

## WATER OPERATION AND MAINTENANCE EXPENSE

| Acct. No. | Account Name | Amount |
|---|---|---|
| 601 | Salaries and Wages - Employees | $ |
| 603 | Salaries and Wages - Officers, Directors, and Majority Stockholders | |
| 604 | Employee Pensions and Benefits | |
| 610 | Purchased Water | |
| 615 | Purchased Power | 654.00 |
| 616 | Fuel for Power Production — Expense deduction | |
| 618 | Chemicals | 213.00 |
| 620 | Materials and Supplies | |
| 630 | Contractual Services: | |
| | Operator and Management | 1,889.00 |
| | Testing | |
| | Other | |
| 640 | Rents | 4423.00 |
| 650 | Transportation Expense | |
| 655 | Insurance Expense | 527.00 |
| 665 | Regulatory Commission Expenses (Amortized Rate Case Expense) | |
| 670 | Bad Debt Expense | |
| 675 | Miscellaneous Expenses — Taxes + licenses, Repairs, etc. | 614.00 |
| | Total Water Operation And Maintenance Expense | $ 8,320.00 |
| | * This amount should tie to Sheet F-3. | |

## WATER CUSTOMERS

| Description (a) | Type of Meter ** (b) | Equivalent Factor (c) | Number of Active Customers Start of Year (d) | Number of Active Customers End of Year (e) | Total Number of Meter Equivalents (c x e) (f) |
|---|---|---|---|---|---|
| 5/8" | D | 1.0 | 48 | 48 | 48 |
| 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 | | | |
| 4" | D,C | 25.0 | | | |
| 4" | T | 30.0 | | | |
| 6" | D,C | 50.0 | | | |
| 6" | T | 62.5 | | | |
| Other (Specify): | | | | | |
| | | | | | |
| | | | | | |
| | | Unmetered Customers | | | |
| ** D = Displacement C = Compound T = Turbine | | Total | 48 | 48 | 48 |

UTILITY NAME: JOYLAND WATER SYSTEM

SYSTEM NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT DECEMBER 31, 1997

## 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 | | | | | |
| February | | | | | |
| March | | | | | |
| April | | | | | |
| May | | | | | |
| June | | | | | |
| July | | | | | |
| August | | | | | |
| September | | | | | |
| October | | | | | |
| November | | | | | |
| December | | | | | |
| Total for Year | | | | | 2,825,- |

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 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

UTILITY NAME: JOYLAND WATER SYSTEM

SYSTEM NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT DECEMBER 31, 1997

## WELLS AND WELL PUMPS (If Available)

| (a) | (b) | (c) | (d) | (e) |
|---|---|---|---|---|
| Year Constructed | 1984 | | | |
| Types of Well Construction and Casing | | | | |
| Depth of Wells | | | | |
| Diameters of Wells | 4" | | | |
| Pump - GPM | | | | |
| Motor - HP | | | | |
| Motor Type * | | | | |
| Yields of Wells in GPD | | | | |
| Auxiliary Power | NONE | | | |
| * Submersible, centrifugal, etc. | | | | |

## RESERVOIRS

| (a) | (b) | (c) | (d) | (e) |
|---|---|---|---|---|
| Description (steel, concrete) | N/A | | | |
| Capacity of Tank | | | | |
| Ground or Elevated | | | | |

## HIGH SERVICE PUMPING

| (a) | (b) | (c) | (d) | (e) |
|---|---|---|---|---|
| Motors | | | | |
| Manufacturer | N/A | | | |
| Type | | | | |
| Rated Horsepower | | | | |
| Pumps | | | | |
| Manufacturer | | | | |
| Type | | | | |
| Capacity in GPM | | | | |
| Average Number of Hours Operated Per Day | | | | |
| Auxiliary Power | | | | |

UTILITY NAME: JOYLAND WATER SYSTEM

YEAR OF REPORT
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## SOURCE OF SUPPLY

| List for each source of supply ( Ground, Surface, Purchased Water etc. ) | | | |
|---|---|---|---|
| Gals. per day of source | | | |
| Type | | | |

## WATER TREATMENT FACILITIES

| List for each Water Treatment Facility: | | | |
|---|---|---|---|
| Type | | | |
| Make | | | |
| Gals. per day capacity | | | |
| High service pumping | | | |
| Gallons per minute | | | |
| Reverse Osmosis | | | |
| Lime Treatment | | | |
| Unit Rating | | | |
| Filtration | | | |
| Pressure Sq. Ft. | | | |
| Gravity GPD/Sq.Ft. | | | |
| Disinfection | | | |
| Chlorinator | | | |
| 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
2. Maximum ERCs ** that system can efficiently serve
3. Present system connection capacity (in ERC's) using existing lines N/A
4. Future connection capacity (in ERC's) upon service area buildout
5. Estimated annual increase in ERCs *
6. List fire fighting facilities and capacities (including number of fire hydrants)
7. List percent of certificated area where service connections are installed (total for each county)
8. What is the current need for system upgrading and/or expansion?
9. What are plans for future system upgrading and/or expansion?
10. Have questions 8 and 9 been discussed with an engineer? (if so, state name and address)
11. Has an application for a construction permit been filed with the DEP? (If so, explain)
12. Department of Environmental Protection ID #
    Water Management District ID #

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

# 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, 1997

# 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.** |
| ☑ | ☐ | 2. | **The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.** |
| ☑ | ☐ | 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.** |
| ☑ | ☐ | 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. | |
|---|---|---|---|---|
| ☑ | ☑ | ☑ | ☑ | E Thomas Jorgensen * (signature of chief executive officer of the utility) |
| ☑ | ☑ | ☑ | ☑ | E Thomas Jorgensen * (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 offic The items being certified by the officer should be indicated in the appropriate area to the left of th 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.