



**OFFICIAL COPY**  
**DIVISION OF**  
**WATER AND SEWER**  
**CLASS SECTER**  
**Do Not Remove from this Office**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

WU643-01-AR  
 East Central Florida Services, Inc.  
 1700 13th Street, Suite 2  
 St. Cloud, FL 34769-4300

Submitted To The

**STATE OF FLORIDA**



REGISTRATION  
 02 MAR 25 AM 11:21  
 PUBLIC SERVICE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2001**

## GENERAL INSTRUCTIONS

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

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TABLE OF CONTENTS

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

# FINANCIAL SECTION

REPORT OF

East Central Florida Services, Inc.

(EXACT NAME OF UTILITY)

1700 13<sup>th</sup> Street Suite #2  
St. Cloud, FL 34769  
Mailing Address

1700 13<sup>th</sup> Street Suite #2  
St. Cloud, FL 34769 Osceola  
Street Address County

Telephone Number 407-957-6651

Date Utility First Organized 4-29-92

Fax Number 407-892-0491

E-mail Address NA

Sunshine State One-Call of Florida, Inc. Member No. EC1032 (Pending)

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: 13754 Desert Ln.  
St. Cloud, FL 34773

Name of subdivisions where services are provided: NA

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>James B. Payne</u>	<u>President</u>	<u>13754 Desert Ln.</u> <u>St. Cloud, FL 34773</u>	<u>None</u>
Person who prepared this report: <u>Kent L. Cook</u>	<u>Treasurer/Asst. Sec.</u>	<u>same</u>	<u>None</u>
Officers and Managers: <u>James B. Payne</u>	<u>President</u>	<u>same</u>	\$ <u>None</u>
<u>Frank K. Judd</u>	<u>Vice-President</u>	<u>same</u>	\$ "
<u>Thomas G. Rucchest</u>	<u>Secretary</u>	<u>"</u>	\$ "
<u>Kent L. Cook</u>	<u>Treasurer/Asst. Sec.</u>	<u>"</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	Principle Business Address	Salary Charged Utility
<u>Taylor Creek Management</u>	<u>100%</u>	<u>13754 Desert Lane</u> <u>St. Cloud, FL 34773</u>	\$ <u>None</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: East Central Florida Services, Inc

YEAR OF REPORT  
DECEMBER 31, 2001

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		\$ 21,100	\$	\$	\$ 21,100
Commercial		5,782			5,782
Industrial		132,384			132,384
Multiple Family					
Guaranteed Revenues					
Other (Specify)					
Total Gross Revenue		\$ 159,266	\$	\$	\$ 159,266
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 134,249	\$	\$	\$ 134,249
Depreciation Expense	F-5	67,775			67,775
CIAC Amortization Expense	F-8	<7,751>			<7,751>
Taxes Other Than Income	F-7	19,675			19,675
Income Taxes	F-7				
Total Operating Expense		\$ 213,948			\$ 213,948
Net Operating Income (Loss)		\$ <54,682>	\$	\$	\$ <54,682>
Other Income:					
Nonutility Income		\$ 3,642	\$	\$	\$ 3,642
Other Deductions:					
Miscellaneous Nonutility Expenses		\$ 68,102	\$	\$	\$ 68,102
Interest Expense		10,664			10,664
Net Income (Loss)		\$ <129,806>	\$	\$	\$ <129,806>

UTILITY NAME: East Central Florida Services, Inc.

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

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	\$ <u>1,414,819</u>	\$ <u>1,459,139</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>&lt;610,611&gt;</u>	<u>&lt;551,916&gt;</u>
Net Utility Plant -----		\$ <u>804,208</u>	\$ <u>907,223</u>
Cash -----		<u>35,546</u>	<u>48,293</u>
Customer Accounts Receivable (141) -----		<u>&lt;2,704&gt;</u>	<u>&lt;665&gt;</u>
Other Assets (Specify): -----		<u>&lt;2,995&gt;</u>	<u>7,035</u>
<u>A/R Related Companies</u>		<u>4,344</u>	<u>6,066</u>
<u>Supplies Inventory</u>		<u>5,027</u>	<u>6,191</u>
<u>Prepaid Expense</u>		<u>470</u>	<u>470</u>
<u>Miscellaneous</u>			
Total Assets -----		\$ <u>843,896</u>	\$ <u>974,613</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>100</u>	<u>100</u>
Preferred Stock Issued (204) -----	F-6	<u>0</u>	<u>0</u>
Other Paid in Capital (211) -----		<u>1,506,700</u>	<u>1,506,700</u>
Retained Earnings (215) -----	F-6	<u>&lt;1,062,021&gt;</u>	<u>&lt;932,215&gt;</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>0</u>	<u>0</u>
Total Capital -----		\$ <u>444,779</u>	\$ <u>574,585</u>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		<u>30,717</u>	<u>29,451</u>
Notes Payable (232) -----		<u>9,400</u>	<u>7,191</u>
Customer Deposits (235) -----		<u>6,526</u>	<u>6,526</u>
Accrued Taxes (236) -----		<u>231,500</u>	<u>231,500</u>
Other Liabilities (Specify) <u>Post Retirement</u> -----		<u>2,349</u>	<u>3,984</u>
<u>A/P to Related Companies</u>			
<u>N/P to Related Companies</u>			
<u>Accrued Interest</u>			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>118,625</u>	<u>121,376</u>
Total Liabilities and Capital -----		\$ <u>843,896</u>	\$ <u>974,613</u>



UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
DECEMBER 31, 2001

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ 1,414,819	\$ _____	\$ _____	\$ 1,414,819
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant	\$ 1,414,819	\$ _____	\$ _____	\$ 1,414,819

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year	\$ <551,916>	\$ _____	\$ _____	\$ <551,916>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account	\$ <67,775>	\$ _____	\$ _____	\$ <67,775>
Salvage	_____	_____	_____	_____
Other Credits (specify)	_____	_____	_____	_____
<b>Total Credits</b>	\$ <67,775>	\$ _____	\$ _____	\$ <67,775>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired	\$ 9,080	\$ _____	\$ _____	\$ 9,080
Cost of removal	_____	_____	_____	_____
Other debits (specify)	_____	_____	_____	_____
<b>Total Debits</b>	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year	\$ <610,611>	\$ _____	\$ _____	\$ <610,611>

UTILITY NAME: East Central Florida Services, Inc.

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

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	<u>1.00</u>	<u>N/A</u>
Shares authorized _____	<u>1,000</u>	<u>"</u>
Shares issued and outstanding _____	<u>100</u>	<u>"</u>
Total par value of stock issued _____	<u>100</u>	<u>"</u>
Dividends declared per share for year _____	<u>None</u>	<u>"</u>

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ <u>NA</u>	\$ <u>&lt;932,215&gt;</u>
Changes during the year (Specify): _____ _____	_____ _____	<u>&lt;129,868&gt;</u> _____
Balance end of year _____	\$ <u>NA</u>	\$ <u>&lt;1,062,083&gt;</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ <u>NA</u>	\$ <u>NA</u>
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ <u>NA</u>	\$ <u>NA</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	
_____ _____	<u>NA</u>		\$ <u>NA</u>
Total _____			\$ <u>NA</u>

UTILITY NAME: East Central Florida Sewer Inc.

YEAR OF REPORT  
DECEMBER 31, 2001

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 _____	9,500	_____	_____	9,500
Regulatory assessment fee _____	7,167	_____	_____	7,167
Other (Specify) _____	1,125	_____	_____	1,125
_____	1,883	_____	_____	1,883
Total Tax Expense _____	\$ 19,675	\$ _____	\$ _____	\$ 19,675

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
<u>Deseret Cattle &amp; Citrus</u>	\$ 9,634	\$ _____	<u>Accounting</u>
<u>Taylor Creek Management</u>	\$ 8,988	\$ _____	<u>Management (Professional)</u>
<u>Test America</u>	\$ 1,447	\$ _____	<u>Water Testing</u>
<u>Bryan, Cutting</u>	\$ 1,445	\$ _____	<u>Electrical Work</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
DECEMBER 31 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>173,487</u>	\$ _____	\$ <u>173,487</u>
2) Add credits during year _____	\$ <u>5,000</u>	\$ _____	\$ <u>5,000</u>
3) Total _____	<u>178,487</u>	_____	<u>178,487</u>
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	<u>178,487</u>	_____	<u>178,487</u>
6) Less Accumulated Amortization _____	<u>59,862</u>	_____	<u>59,862</u>
7) Net CIAC _____	\$ <u>118,625</u>	\$ _____	\$ <u>118,625</u>

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
<u>WFTV</u>	<u>Property</u>	<u>5,000</u>	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____	_____	\$ <u>5,000</u>	\$ _____
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	
<u>WFTV</u>	<u>1</u>	\$ <u>0</u>	\$ <u>0</u>
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ <u>5,000</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>52,111</u>	\$ _____	\$ <u>52,111</u>
Add Debits During Year: _____	<u>7,751</u>	_____	<u>7,751</u>
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>59,862</u>	\$ _____	\$ <u>59,862</u>

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

UTILITY NAME: East Central Florida Services, Inc.

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

**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	\$ <u>NA</u>	_____ %	_____ %	_____ %
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>100.00</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: East Central Florida Service, Inc

YEAR OF REPORT  
DECEMBER 31, 2001

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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

NA

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

**WATER  
OPERATING  
SECTION**

UTILITY NAME: East Central Florida Services, Inc.

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

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization -----	\$ 477,780	\$ _____	\$ _____	\$ 477,780
302	Franchises -----	_____	_____	_____	_____
303	Land and Land Rights -----	_____	_____	_____	_____
304	Structures and Improvements -----	25,133	_____	_____	25,133
305	Collecting and Impounding Reservoirs -----	_____	_____	_____	_____
306	Lake, River and Other Intakes -----	86,258	_____	_____	86,258
307	Wells and Springs -----	335,402	5,000	_____	340,402
308	Infiltration Galleries and Tunnels -----	_____	_____	_____	_____
309	Supply Mains -----	_____	_____	_____	_____
310	Power Generation Equipment -----	_____	_____	_____	_____
311	Pumping Equipment -----	308,980	14,089	_____	323,069
320	Water Treatment Equipment -----	18,898	_____	_____	18,897
330	Distribution Reservoirs and Standpipes -----	_____	_____	_____	_____
331	Transmission and Distribution Lines -----	30,553	_____	_____	30,631
333	Services -----	_____	_____	_____	_____
334	Meters and Meter Installations -----	18,631	_____	_____	18,631
335	Hydrants -----	_____	_____	_____	_____
336	Backflow Prevention Devices -----	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment -----	58,389	_____	_____	58,389
340	Office Furniture and Equipment -----	5,500	_____	_____	5,500
341	Transportation Equipment -----	17,855	22,547	17,855	22,547
342	Stores Equipment -----	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment -----	7,658	_____	_____	7,658
344	Laboratory Equipment -----	_____	_____	_____	_____
345	Power Operated Equipment -----	_____	_____	_____	_____
346	Communication Equipment -----	_____	_____	_____	_____
347	Miscellaneous Equipment -----	_____	_____	_____	_____
348	Other Tangible Plant -----	_____	_____	_____	_____
	Total Water Plant -----	\$ 1,391,037	\$ 41,636	\$ 17,855	\$ 1,414,819



UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
DECEMBER 31, 2001

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (i-g+h=i)
301	Organizations Costs	40	%	2.5 %	173,197		23,889	197,086
304	Structures and Improvements	33	%	3.03 %	4,846		761	5,607
305	Collecting and Impounding Reservoirs							
306	Lake, River and Other Intakes	40	%	2.5 %	12,913		2,157	15,070
307	Wells and Springs	22	%	.7 %	189,109		13,778	202,887
308	Infiltration Galleries & Tunnels							
309	Supply Mains							
310	Power Generating Equipment							
311	Pumping Equipment	17	%	5.88 %	111,159		17,406	128,565
320	Water Treatment Equipment	20	%	12.00 %	4,836		962	5,798
330	Distribution Reservoirs & Standpipes							
331	Trans. & Dist. Mains	45	%	2.20 %	9,429		2,144	11,573
333	Services							
334	Meter & Meter Installations	20	%	5.00 %	6,755		926	7,681
335	Hydrants							
336	Backflow Prevention Devices							
339	Other Plant and Miscellaneous Equipment	5	%	20.00 %	36,580			36,580
340	Office Furniture and Equipment	25	%	4.00 %	4,325		868	7,193
341	Equipment	6	%	16.67 %	5,500			5,500
342	Transportation Equipment	6	%	16.67 %	<13,735>	9,080	4,425	<18,390>
343	Stores Equipment							
343	Tools, Shop and Garage Equipment	16	%	4.25 %	5,002		459	5,461
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
	Totals				\$ 551,916	\$ 9,080	\$ 67,775	\$ 610,611

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
DECEMBER 31 2001

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 19,349
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	12,562
610	Purchased Water	
615	Purchased Power	5,276
616	Fuel for Power Production	16,739
618	Chemicals	23
620	Materials and Supplies	21,627
630	Contractual Services:	
	Billing	9,634
	Professional	8,988
	Testing	1,447
	Other	2,459
640	Rents	16,575
650	Transportation Expense	11,456
655	Insurance Expense	2,567
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	5,567
	Total Water Operation And Maintenance Expense	\$ 134,249 *

\* 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	78	78	78
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			
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)					
** D = Displacement C = Compound T = Turbine			Total	78	78

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Potable

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		1,221		1,221	1,221
February		1,165		1,165	1,165
March		2,113		2,113	2,113
April		217		217	217
May		1,570		1,570	1,570
June		0		0	0
July		1,004		1,004	1,004
August		755		755	755
September		512		512	512
October		0		0	0
November		1,194		1,194	1,194
December		0		0	0
Total for Year		9,751		9,751	9,751

If water is purchased for resale, indicate the following:

Vendor NA  
Point of delivery NA

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

NA

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>

UTILITY NAME: East Central Florida Services, Inc

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Agriculture

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		452,017			452,017
February		440,538			440,538
March		651,311			651,311
April		867,613			867,613
May		1,009,828			1,009,828
June		556,513			556,513
July		209,186			209,186
August		131,743			131,743
September		105,587			105,587
October		102,517			102,517
November		107,963			107,963
December		187,722			187,722
Total for Year		4,822,538			4,822,538

If water is purchased for resale, indicate the following:

Vendor NA  
Point of delivery NA

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

NA

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>

UTILITY NAME: East Central Florida Services, Inc.

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

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

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>see Note</u>	_____	_____	_____
Types of Well Construction and Casing _____	<u>various</u>	_____	_____	_____
Depth of Wells _____	<u>30' to 700'</u>	_____	_____	_____
Diameters of Wells _____	<u>1.5" to 12"</u>	_____	_____	_____
Pump - GPM _____	<u>various</u>	_____	_____	_____
Motor - HP _____	<u>various</u>	_____	_____	_____
Motor Type * _____	<u>various</u>	_____	_____	_____
Yields of Wells in GPD _____	<u>1000 - 1700000</u>	_____	_____	_____
Auxiliary Power _____	<u>None</u>	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>None</u>	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

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

\* ECF has many small potable water system served by individual wells. W-5  
 ECF has 233 total wells serving potable and agriculture needs.

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
DECEMBER 31, 2001

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	<u>1,000 - 1,700,000</u>	_____	_____
Type of Source _____	<u>wells and surface water for irrigation</u>	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	<u>various</u>	_____	_____
Make _____	<u>various</u>	_____	_____
Permitted Capacity (GPD) _____	<u>1,000 - 50,000</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>various</u>	_____	_____
Ozone _____	<u>NA</u>	_____	_____
Other _____	<u>NA</u>	_____	_____
Auxiliary Power _____	<u>NA</u>	_____	_____

UTILITY NAME: East Central Florida Services

YEAR OF REPORT  
DECEMBER 31, 2001

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

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. 78 potable water ERC; 28 Agriculture
2. Maximum number of ERCs \* which can be served. 78 potable water ERC
3. Present system connection capacity (in ERCs \*) using existing lines. 78 potable ERC; 28 Agriculture
4. Future connection capacity (in ERCs \*) upon service area buildout. Unknown
5. Estimated annual increase in ERCs \*. Unknown
6. Is the utility required to have fire flow capacity? None  
If so, how much capacity is required? \_\_\_\_\_
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.  
Expansion will depend on demand and growth in the area
9. When did the company last file a capacity analysis report with the DEP? None
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.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3494399
12. Water Management District Consumptive Use Permit # 2-097-0025 & 2-009-0003
  - 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? \_\_\_\_\_

\* 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).

# **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: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2001

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

### Items Certified

1.  2.  3.  4.

  
\_\_\_\_\_  
(signature of chief executive officer of the utility) \*

1.  2.  3.  4.

  
\_\_\_\_\_  
(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.