

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

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WATER AND WASTEWATER

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ANNUAL REPORT

WU643 05
East Central Florida Services, Inc.
1700 13th Street, Suite 2
St. Cloud, FL 34769-4300

537W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



WU643-00-AR

EAST CENTRAL FLORIDA SERVICES INC.

ECONOMIC REGULATION

01 MAR 26 AM 11:

RECEIVED
FLORIDA PUBLIC SERVICE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 00

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 preceding 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 13th Street suite #2 Mailing Address
 St. Cloud, FL 34769
 1700 13th Street Suite #2 Street Address
 St. Cloud, FL 34769 Osceola County

Telephone Number 407-957-6651 Date Utility First Organized 4/29/92

Fax Number 407-892-0491 E-mail Address N/A

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 Deseret Lane
 St. Cloud, FL 34773

Name of subdivisions where services are provided: N/A

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: James B. Payne	President	13754 Deseret Lane St. Cloud, FL 34773	None
Person who prepared this report: Kent L. COOK	Treasurer / Asst Secretary	same	None
Officers and Managers: James B. Payne	President	same	\$ None
Frank K. Judd	Vice President	"	\$ "
Thomas G. Rucchert	Secretary	"	\$ "
Kent L. COOK	Treasurer / Asst Secretary	"	\$ "
			\$

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
Taylor Creek Management Co.	100%	13754 Deseret Lane St. Cloud, FL 34773	\$ None
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 24,644	\$ _____	\$ _____	\$ 24,644
Commercial _____		3,823	_____	_____	3,823
Industrial (Agricultural) _____		131,978	_____	_____	131,978
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 160,445	\$ _____	\$ _____	\$ 160,445
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 142,152	\$ _____	\$ _____	\$ 142,152
Depreciation Expense _____	F-5	62,151	_____	_____	62,151
CIAC Amortization Expense _____	F-8	<7,974>	_____	_____	<7,974>
Taxes Other Than Income _____	F-7	18,275	_____	_____	18,275
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 214,604	_____	_____	\$ 214,604
Net Operating Income (Loss)		\$ <54,159>	\$ _____	\$ _____	\$ <54,159>
Other Income:					
Nonutility Income <u>Misc.</u>		\$ 10,650	\$ _____	\$ _____	\$ 10,650
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ 17,026	\$ _____	\$ _____	\$ 17,026
Interest Expense _____		15,333	_____	_____	15,333
Net Income (Loss)		\$ <75,868>	\$ _____	\$ _____	\$ <75,868>

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>1,469,139</u>	\$ <u>1,470,184</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u><551,916></u>	<u><513,127></u>
Net Utility Plant -----		\$ <u>907,223</u>	\$ <u>957,057</u>
Cash -----		<u>48,293</u>	<u>48,121</u>
Customer Accounts Receivable (141) -----		<u><665></u>	<u><5></u>
Other Assets (Specify):			
A/R Related Companies -----		<u>70,35</u>	<u>14,196</u>
Supplies Inventory -----		<u>60,66</u>	<u>6,086</u>
Prepaid Expense -----		<u>6,191</u>	<u>4,967</u>
Miscellaneous -----		<u>470</u>	<u>470</u>
Total Assets -----		\$ <u>974,613</u>	\$ <u>1,030,792</u>
Liabilities and Capital:			
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><932,215></u>	<u><859,347></u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>0</u>	<u>0</u>
Total Capital -----		\$ <u>574,585</u>	\$ <u>650,453</u>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		<u>29,451</u>	<u>22,145</u>
Notes Payable (232) -----		<u>7,191</u>	<u>7,390</u>
Customer Deposits (235) -----		<u>6526</u>	<u>646</u>
Accrued Taxes (236) -----		<u>231,500</u>	<u>231,500</u>
Other Liabilities (Specify) <u>Post-Retirement</u>		<u>3,984</u>	<u>3,297</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>121,376</u>	<u>115,361</u>
Total Liabilities and Capital -----		\$ <u>974,613</u>	\$ <u>1,030,792</u>

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101) _____	\$ <u>1,391,037</u>	\$ _____	\$ _____	\$ <u>1,391,037</u>
Construction Work in Progress (105) _____	<u>68,102</u>	_____	_____	<u>68,102</u>
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>1,459,139</u>	\$ _____	\$ _____	\$ <u>1,459,139</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u><513,127</u>	\$ _____	\$ _____	\$ <u><513,127</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u><62,151</u>	\$ _____	\$ _____	\$ <u><62,151</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u><62,151</u>	\$ _____	\$ _____	\$ <u><62,151</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ <u>23,362</u>	\$ _____	\$ _____	\$ <u>23,362</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ <u>23,362</u>	\$ _____	\$ _____	\$ <u>23,362</u>
Balance End of Year _____	\$ <u><551,916</u>	\$ _____	\$ _____	\$ <u><551,916</u>

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT DECEMBER 31, <u>2000</u>
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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>	_____
Shares issued and outstanding _____	<u>100</u>	_____
Total par value of stock issued _____	<u>100</u>	_____
Dividends declared per share for year _____	<u>None</u>	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ <u>N/A</u>	\$ <u>(856,347)</u>
Changes during the year (Specify): <u>Current Year Loss</u>	_____	<u>(75,968)</u>
_____	_____	_____
Balance end of year _____	\$ <u>N/A</u>	\$ <u>(932,215)</u>

PROPRIETARY CAPITAL (218)

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax -----	\$ <u>0</u>	\$ _____	\$ _____	\$ <u>0</u>
State income Tax -----	<u>0</u>	_____	_____	<u>0</u>
Taxes Other Than Income:				
State ad valorem tax -----	_____	_____	_____	_____
Local property tax -----	_____	_____	_____	_____
Regulatory assessment fee -----	<u>7,191</u>	_____	_____	<u>7,191</u>
Other (Specify) -----	_____	_____	_____	_____
-----	_____	_____	_____	_____
Total Taxes Accrued -----	\$ <u>7,191</u>	\$ _____	\$ _____	\$ <u>7,191</u>

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 - Citrus</u>	\$ <u>10,284</u>	\$ _____	<u>Accounting (Billing, other)</u>
<u>Hartman - AEEOC</u>	\$ <u>2,755</u>	\$ _____	<u>Engineering (Professional)</u>
<u>Taylor Creek mgmt.</u>	\$ <u>9,405</u>	\$ _____	<u>management (Professional)</u>
<u>Test America</u>	\$ <u>3,067</u>	\$ _____	<u>water Testing (Testing, other)</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>158,852</u>	\$ _____	\$ <u>158,852</u>
2) Add credits during year _____	\$ <u>13,989</u>	\$ _____	\$ <u>13,989</u>
3) Total _____	<u>172,841</u>	_____	<u>172,841</u>
4) Deduct charges during the year _____	<u>(646)</u>	_____	<u>(646)</u>
5) Balance end of year _____	<u>173,487</u>	_____	<u>173,487</u>
6) Less Accumulated Amortization _____	<u>52,111</u>	_____	<u>52,111</u>
7) Net CIAC _____	\$ <u>121,376</u>	\$ _____	\$ <u>121,376</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>Deseret Cattle & Citrus</u>	<u>Cash</u>	<u>13,989</u>	<u>—</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____	_____	\$ <u>13,989</u>	\$ <u>—</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	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ <u>13,989</u>	\$ <u>—</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>43,491</u>	\$ _____	\$ <u>43,491</u>
Add Credits During Year: _____	<u>7,974</u>	_____	<u>7,974</u>
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>52,111</u>	\$ _____	\$ <u>52,111</u>

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT DECEMBER 31, <u>2000</u>
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SCHEDULE "A"

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

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

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

APPROVED AFUDC RATE

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT DECEMBER 31, <u>2000</u>
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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>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</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><u>N/A</u></u>	\$ <u><u>N/A</u></u>	\$ <u><u>N/A</u></u>	\$ <u><u>N/A</u></u>	\$ <u><u>N/A</u></u>

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

<p><u>N/A</u></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

**WATER
OPERATING
SECTION**

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 477,700	\$	\$	\$ 477,700
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	324,280	11,122		335,402
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	319,475	<10,495>*		308,980
320	Water Treatment Equipment	7,659	11,239**		18,898
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Lines	25,448	5,105		30,553
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	23,362	23,362	17,855***
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	7,764	<1067>*		7,658
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ 1,374,172	\$ 40,227	\$ 23,362	\$ 1,391,037

* Adjustment between Acct. No.'s
 ** Adjustment & Addition
 *** We purchased a vehicle but on the day it was put into service it was involved in w-1 a serious accident and was consequently retired.

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

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)
301	Organization Costs	40	0	2.5%	149,300		23,009	173,197
304	Structures and Improvements	33		3.03%	4,004		702	4,846
305	Collecting and Impounding Reservoirs							
306	Lake, River and Other Intakes	40		2.50%	10,757		3,156	12,913
307	Wells and Springs	22		.70%	175,405		13,704	189,109
308	Infiltration Galleries & Tunnels							
309	Supply Mains							
310	Power Generating Equipment							
311	Pumping Equipment	17		5.88%	93,723		17,436	111,159
320	Water Treatment Equipment	20		12.00%	9,074		962	4,836
330	Distribution Reservoirs & Standpipes							
331	Trans. & Dist. Mains	45		2.20%	7,066		2,363	9,429
333	Services							
334	Meter & Meter Installations	20		5.00%	5,823		932	6,755
335	Hydrants							
336	Backflow Prevention Devices							
339	Other Plant and Miscellaneous Equipment	5 25		20.00% 4.00%	36,500 5453		872	36,500 6,325
340	Office Furniture and Equipment	6		16.67%	5,500			5,500
341	Transportation Equipment	6		16.67%	11,256	23,362	51,629	51,735
342	Stores Equipment							
343	Tools, Shop and Garage Equipment	16		6.25%	4,290		704	5,002
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
	Totals				\$ 513,127	\$ 23,362	\$ 62,151	\$ 551,916 *

* This amount should tie to Sheet F-5.

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 21,326
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	26,511
610	Purchased Water	
615	Purchased Power	4,591
616	Fuel for Power Production	25,716
618	Chemicals	191
620	Materials and Supplies	7,220
630	Contractual Services:	
	Billing <u>Deseret Cattle & Citrus</u>	10,215
	Professional <u>Taylor Creek Management, Hartman & Assoc.</u>	12,160
	Testing <u>Test America</u>	1,091
	Other <u>Test America, Deseret Cattle & Citrus</u>	2,045
640	Rents	17,032
650	Transportation Expense	8,120
655	Insurance Expense	2,040
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3,894
	Total Water Operation And Maintenance Expense	\$ 142,152*

* 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)	
Residential Service					
5/8"	D	1.0	77	77	77
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
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		
			77	77	77

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: POTABLE

PUMPING AND PURCHASED WATER STATISTICS

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January		1,096		1,096	1,096
February		363		363	363
March		1,408		1,408	1,408
April		489		489	489
May		1,573		1,573	1,573
June		572		572	572
July		665		665	665
August		296		296	296
September		718		718	718
October		567		567	567
November		1,231		1,231	1,231
December		330		330	330
Total for Year		9,308		9,308	9,308

If water is purchased for resale, indicate the following:

Vendor N/A
Point of delivery N/A

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

N/A

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>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: AGRICULTURAL

PUMPING AND PURCHASED WATER STATISTICS

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January		101,681		101,681	101,681
February		139,848		139,848	139,848
March		933,803		933,803	933,803
April		1,073,117		1,073,117	1,073,117
May		1,332,261		1,332,261	1,332,261
June		1,333,295		1,333,295	1,333,295
July		588,321		588,321	588,321
August		35,634		35,634	35,634
September		18,438		18,438	18,438
October		37		37	37
November		567,452		567,452	567,452
December		913,185		913,185	913,185
Total for Year		7,037,072		7,037,072	7,037,072

If water is purchased for resale, indicate the following:

Vendor N/A
Point of delivery N/A

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

N/A

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>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT DECEMBER 31, <u>2000</u>
--

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>1,000 - 1,700,000</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)
<u>Motors</u>				
Manufacturer _____	<u>Various</u>	_____	_____	_____
Type _____	<u>Various</u>	_____	_____	_____
Rated Horsepower _____	<u>Various</u>	_____	_____	_____
<u>Pumps</u>				
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 systems served by individual wells. ECF has 233 total wells serving potable and agricultural needs. W-5

UTILITY NAME: East Central Florida Services, Inc. YEAR OF REPORT
 DECEMBER 31, 2000

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>N/A</u>	_____	_____
Reverse Osmosis _____	<u>N/A</u>	_____	_____
Lime Treatment		_____	_____
Unit Rating _____	<u>N/A</u>	_____	_____
Filtration		_____	_____
Pressure Sq. Ft. _____	<u>N/A</u>	_____	_____
Gravity GPD/Sq.Ft. _____	<u>N/A</u>	_____	_____
Disinfection		_____	_____
Chlorinator _____	<u>VARIOUS</u>	_____	_____
Ozone _____	<u>N/A</u>	_____	_____
Other _____	<u>N/A</u>	_____	_____
Auxiliary Power _____	<u>N/A</u>	_____	_____

UTILITY NAME: East Central Florida Services

YEAR OF REPORT
DECEMBER 31, 2000

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. 77 Potable Water ERC; 20 Agricultural
2. Maximum number of ERCs * which can be served. 77 Potable Water ERC
3. Present system connection capacity (in ERCs *) using existing lines. 77 Potable ERC; 20 Agricultural
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).

THIS COMPANY IS WATER ONLY

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
DECEMBER 31, 2000

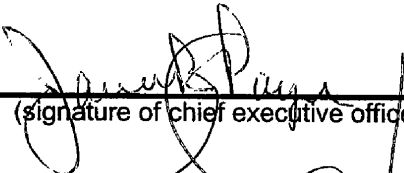
CERTIFICATION OF ANNUAL REPORT

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.



(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.