

**CLASS "A" OR "B"**

**OFFICIAL COPY**  
**Public Service Commission**  
**Do Not Remove**

**WATER AND/OR WASTEWATER  
UTILITIES**

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

**ANNUAL REPORT**

WU643-12-AR

**East Central Florida Services, Inc.**

---

Exact Legal Name of Respondent

Mr James B. Payne  
St. Cloud, FL 34773

---

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
13 APR 29 AM 9:35  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE  
YEAR ENDED DECEMBER 31, 2012

Form PSC/ECR 003-W (Rev. 12/99)

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
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 with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission Division of Economic Regulation  
2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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**EXECUTIVE**

**SUMMARY**

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

YES  NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

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

Items Certified

1.	2.	3.	4.
	X	X	

1.	2.	3.	4.
X	X	X	X

  
(Signature of Chief Executive Officer of the utility) \*

  
(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.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2012

East Central Florida :

County:

List below the exact mailing address of the utility for which normal correspondence should be sent:

James B Payne  
4550 Deer Park  
St. Cloud, FL 34773

Telephone: 407-957-6651

E Mail: jpayne@ari-slc.com

WEB Site: None

Sunshine State One-Call of Florida, Inc. Member Number EC1032

Name and address of person to whom correspondence concerning this report should be addressed:

James B Payne  
4550 Deer Park  
St. Cloud, FL 34773

Telephone: 407-957-6651

List below the address of where the utility's books and records are located:

13754 Deseret Lane  
St. Cloud, FL 34773

Telephone: 407-957-6651

List below any groups auditing or reviewing the records and operations:

None

Date of original organization of the utility 4/29/1992

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual    Partnership    Sub S Corporation    1120 Corporation  
           

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1	Taylor Creek Management Company	100%
2		
3		
4		
5		
6		
7		
8		
9		
10		





**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

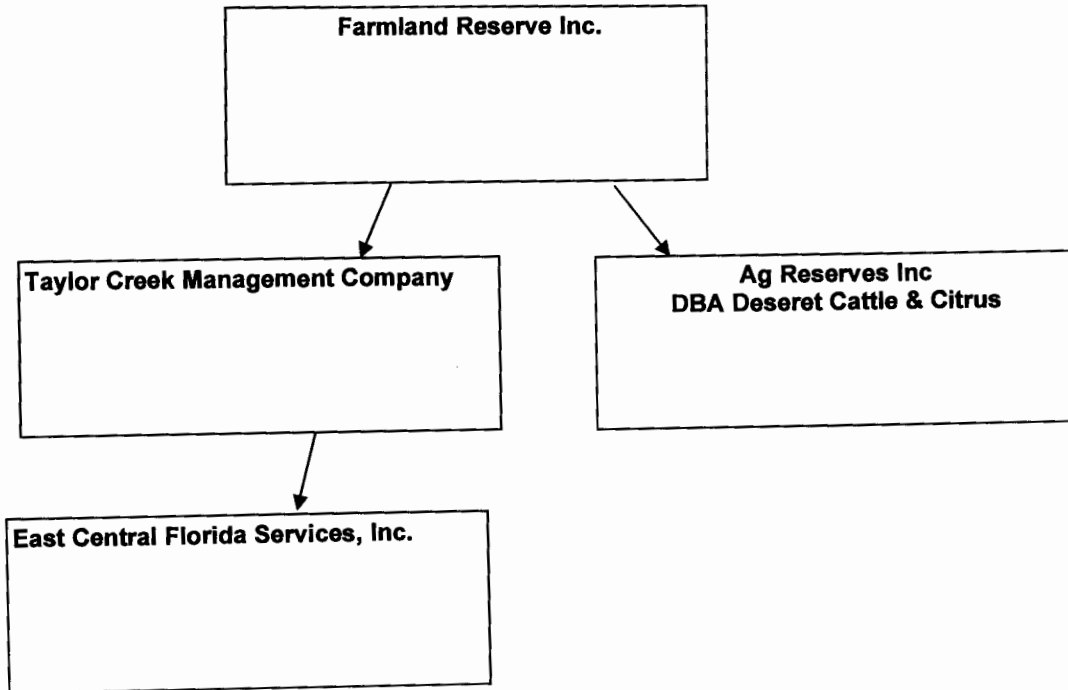
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

<p>A. East Central Florida Services, Inc. (ECFSI) was incorporated 10/12/89. It was certified by the Florida Public Service Commission on 3/27/92 to provide water services.</p> <p>B. ECFSI provides primarily agricultural water along with commercial water and potable water to homes within its area.</p> <p>C. ECFSI continues to look for opportunities to provide raw water to commercial or governmental entities. Objectives include renewal of ECFSI's consumptive use permits. This process is complicated by the water use and supply planning process presently conducted by the water management district.</p> <p>D. Potable agricultural and industrial water only.</p> <p>E. ECFSI continues to grow and expand. Growth within the service area as well as raw water sales to entities outside the area will depend on the rate of growth and future land use. It is anticipated that water uses and demand for services will increase as the population growth in central Florida continues to increase.</p> <p>F. None</p>
---

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of December 31, 2012

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.

The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Paul C Genho	President	<1%	0
James B Payne	Vice President	5%	0
Jess Knight	Secretary/Treasurer	<1%	0
Jeffrey E. Walker	Assistant Sec/Treas	<1%	0

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Paul Genho	Director	2	0
Erik Jacobsen	Director	2	0













**FINANCIAL**

**SECTION**

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2012
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
101-106	UTILITY PLANT Utility Plant	F-7	4,260,117	3,499,601
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,596,073)	(1,698,934)
	Net Plant		2,664,044	1,800,667
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		2,664,044	1,800,667
121	OTHER PROPERTY AND INVESTMENTS Nonutility Property	F-9	-	-
122	Less: Accumulated Depreciation and Amortization		-	-
	Net Nonutility Property		-	-
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
	Total Other Property & Investments		-	-
131	CURRENT AND ACCRUED ASSETS Cash		15,529	422,347
132	Special Deposits	F-9	-	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	3,359	2,595
145	Accounts Receivable from Associated Companies	F-12	142,000	811,807
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			
162	Prepayments		6,112	6,459
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	400	650
	Total Current and Accrued Assets		167,400	1,243,858

\* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
181	DEFERRED DEBITS Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	& Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		-	-
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		2,831,444	3,044,525

\* Not Applicable for Class B Utilities

NOTES TO THE **BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

F-1(b)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
201	EQUITY CAPITAL Common Stock Issued	F-15	100	100
204	Preferred Stock Issued	F-15	-	-
202,205 *	Capital Stock Subscribed		-	-
203,206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		1,512,904	1,512,904
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1,505,330)	(1,530,367)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		7,674	(17,363)
221	LONG TERM DEBT Bonds	F-15	-	-
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	-	-
224	Other Long Term Debt	F-17	-	-
	Total Long Term Debt		-	-
231	CURRENT AND ACCRUED LIABILITIES Accounts Payable			
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	-	-
234	Notes Payable to Associated Companies	F-18	1,647,163	1,947,163
235	Customer Deposits			
236	Accrued Taxes	W/S-3	5,224	5,382
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	6,977	3,526
	Total Current & Accrued Liabilities		1,659,364	1,956,071

\* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
251	DEFERRED CREDITS Unamortized Premium On Debt	F-13	-	-
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			-	-
261	OPERATING RESERVES Property Insurance Reserve			
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve		36,683	32,869
265	Miscellaneous Operating Reserves		1,143	-
Total Operating Reserves			37,826	32,869
271	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction	F-22	1,602,116	1,602,116
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(474,393)	(529,168)
Total Net C.I.A.C.			1,127,723	1,072,948
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		-	-
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		-	-
Total Accumulated Deferred Income Tax			-	-
TOTAL EQUITY CAPITAL AND LIABILITIES			2,832,587	3,044,525

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME	F-3(b)	233,011	230,049
	Operating Revenues			
469,530	Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating Revenues		233,011	230,049
401	Operating Expenses	F-3(b)	202,172	240,992
403	Depreciation Expense:	F-3(b)	96,770	102,861
	Less: Amortization of CIAC	F-22	(49,581)	(54,775)
	Net Depreciation Expense		47,189	48,086
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	26,234	26,109
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses		275,595	315,186
	Net Utility Operating Income		(42,584)	(85,137)
469,530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		1,143	-
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		(41,441)	(85,137)

\* For each account,  
 Column e should  
 agree with Cloumns  
 f, g and h  
 on F-3(b)

F-3(a)

UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
December 31, 2012

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
230,049		
230,049		
240,992		
102,861		
(54,775)		
48,086		
26,109		
315,186		
(85,137)		
-		
(85,137)		

\* Total of Schedules W- / S-3 for all rate groups.  
3

UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
December 31, 2012

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			(41,441)	(85,137)
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		-	-
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		360	1,052
421	Nonutility Income		33,406	62,219
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			33,766	63,271
408.20	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes		-	-
411.20	Provision for Deferred Income Taxes - Credit		-	-
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			-	-
427	INTEREST EXPENSE Interest Expense	F-19	3,506	3,170
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			3,506	3,170
433	EXTRAORDINARY ITEMS Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			-	-
NET INCOME			(11,181)	(25,036)

Explain Extraordinary Income:



UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
**December 31, 2012**

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	3,090,665	
	Less:			
	Nonused and Useful Plant (1)		-	
108	Accumulated Depreciation	F-8	(1,698,934)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,602,116)	
252	Advances for Construction	F-20	-	
Subtotal			(210,385)	
272	Add:	F-22	529,168	
	Accumulated Amortization of Contributions in Aid of Construction			
Subtotal			318,783	
114	Plus or Minus:	F-7	-	
	Acquisition Adjustments (2)			
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	
	Working Capital Allowance (3)		30,124	
	Other (Specify):			
RATE BASE			348,907	
NET UTILITY OPERATING INCOME			(85,137)	
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-24.40%	

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
  - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
  - (3) Calculation consistent with last rate proceeding.
- In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	(17,363)	-0.90%	13.11%	-0.12%
Preferred Stock				
Long Term Debt	1,947,163	100.90%	2.00%	2.02%
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	1,929,800			1.90%

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.  
Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity: % 13.11%
Commission order approving Return on Equity Docket No. 910114-WV order no. unknown

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: %
Commission order approving AFUDC rate:

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
December 31, 2012

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	(17,363)			17,363		(0)
Preferred Stock						
Long Term Debt	1,947,163					1,947,163
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	1,929,800					1,947,163

(1) Explain below all adjustments made in Columns (e) and (f):

Adjustment Clearing out negative equity

UTILITY NAME: East Central Florida Services Inc.

**YEAR OF REPORT**  
December 31, 2012

**UTILITY PLANT  
ACCOUNTS 101 -106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	3,090,665			3,090,665
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			-
105	Construction Work in Progress	408,936			408,936
106	Completed Construction Not Classified				-
	Total Utility Plant	3,499,601	-	-	3,499,601

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment				N/A
		\$	\$	\$	
	Total Plant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
	Total Accumulated Amortization	\$	\$	\$	\$
	Net Acquisition Adjustments	\$	\$	\$	\$

**ACCUMULATED DEPRECIATION ( ACCT. 108) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108	1,596,073			1,596,073
Balance first of year				
Credit during year:				
Accruals charged to:	102,861			102,861
Account 108.1 (1)				
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	102,861	-	-	102,861
Debits during year:				
Book cost of plant retired	-			
Cost of Removal				
Other Debits (specify):				
Total Debits	-			-
Balance end of year	1,698,934			1,698,934
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year				
Credit during year:				
Accruals charged to:				
Account 110.2 (3)				
Other Accounts (specify):				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits				
Balance end of year				

(1) Account 108 for Class B utilities.  
 (2) Not applicable for Class B utilities.  
 (3) Account 110 for Class B utilities.



UTILITY NAME: East Central Florida Services, Inc.

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**INVESTMENTS AND SPECIAL FUNDS**

ACCOUNTS 123 - 127 Report hereunder all investments and special funds carried in Accounts 123 through 127. N/A

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A		
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): N/A	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125):N/A		
	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127)N/A		\$
Total Special Funds		\$

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 -144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	2,595
Wastewater	
Other	
Total Customer Accounts Receivable	2,595
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Total Other Accounts Receivable	-
NOTES RECEIVABLE (Account 144):	
Total Notes Receivable	-
Total Accounts and Notes Receivable	2,595
<b>ACCUMULATED PROVISION FOR</b>	-
Add: Provision for uncollectibles for current year	
Collection of accounts previously written off	
Utility Accounts	
Others	
Total Additions	-
Deduct accounts written off during year:	
Utility Accounts	
Others	
Total accounts written off	-
Balance end of year	
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>2,595</b>



UTILITY NAME:

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Agreserves Inc.	4,522
Farmland Reserve Inc.	810,608
Taylor Creek Management	(3,323)
Total	811,807

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
Total		-

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$
Deposits	650
Total Miscellaneous Current and Accrued Liabilities	650

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): N/A		
	\$	\$
Total Unamortized Debt Discount and Expense	\$	\$
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
	\$	\$
Total Unamortized Premium on Debt	\$	\$

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182 Report each item separately.**

DESCRIPTION (a)	TOTAL (b)
N/A	
Total Extraordinary Property Losses	-

UTILITY NAME: East Central Florida Services, Inc.

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MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) N/A		
Total Deferred Rate Case Expense	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$	\$
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
Total Regulatory Assets		

TOTAL MISCELLANEOUS DEFERRED DEBITS



**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	(1,505,330)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	
	<u>Rounding</u>	(1)
	Total Credits:	
	Debits:	
	Total Debits:	-
435	Balance Transferred from Income	(25,036)
436	Appropriations of Retained Earnings:	-
	Total Appropriations of Retained Earnings	
437	Dividends Declared:	
438	<u>Preferred Stock Dividends Declared</u>	
	<u>Common Stock Dividends Declared</u>	
	Total Dividends Declared	
215	Year end Balance	(1,530,367)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	-
	Total Retained Earnings	(1,530,367)
Notes to Statement of Retained Earnings:		

UTILITY NAME: East Central Florida Services, Inc.

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	
Total	

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
N/A	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			-

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): N/A	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			-
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		
Farmland Reserve Inc	2%		1,947,163
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			1,947,163

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
N/A	
Total	-

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST DURING ACCRUED YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
<b>Interest on Note to Farmland Reserve Inc.</b>			<b>3,170</b>	<b>3,170</b>	-
Total Account 237.1	-		3,170	3,170	-
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427			
Total Account 237.2	-		-	-	-
Total Account 237 (1)	-		3,170	3,170	-
INTEREST EXPENSED:		237			
Total accrual Account 237					
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			3,170		

(1) Must agree to F-2 (a), Beginning and  
Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current  
Year Interest Expense



UTILITY NAME: East Central Florida Services, Inc.

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accts payable	736
Pavroll payables	2,790
Total Miscellaneous Current and Accrued Liabilities	3,526

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
N/A	\$		\$	\$	\$
Total	\$		\$	\$	\$

\* Report advances separately by reporting group, designating water or wastewater in column (a).

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)N/A		
Total Regulatory Liabilities		
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)N/A		
Total Other Deferred Liabilities		
TOTAL OTHER DEFERRED CREDITS		

UTILITY NAME: East Central Florida Services, Inc.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	1,602,116			1,602,116
Add credits during year:	-			-
Less debit charged during the year	-			-
Total Contribution In Aid of Construction	1,602,116			1,602,116

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W&WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	474,393			474,393
Debits during the year:	54,775			54,775
Credits during the year	-			-
Total Accumulated Amortization of Contributions In Aid of Construction	529,168			529,168

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	(25,036)
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
<b>Rounding</b>		
<b>Depreciation</b>		<b>42,807</b>
<b>Employee Benefits</b>		
<b>Section 263A G&amp;A Expenses</b>		<b>5,906</b>
<b>Amortization of acquisition, reorganization &amp; start up cost</b>		<b>26,936</b>
<b>Vacation/Bonus Accrual</b>		<b>(64)</b>
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
<b>Employee Benefits</b>		
<b>Rents</b>		
<b>CIAC Amortization</b>		<b>54,775</b>
<b>Section 263A G&amp;A Depreciation Adjustments</b>		
Federal tax net income		(4,226)
Computation of tax :		

**WATER  
OPERATING  
SECTION**



UTILITY NAME: East Central Florida Services, Inc.

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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,090,665
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	(1,698,934)
110	Accumulated Amortization		-
271	Contributions in Aid of Construction	W-7	(1,602,116)
252	Advances for Construction	F-20	
		Subtotal	\$ (210,385)
272	Add:	W-8(a)	\$ 529,168
	Accumulated Amortization of Contributions in Aid of Construction		
		Subtotal	\$ 318,783
114	Plus or Minus:	F-7	
	Acquisition Adjustments (2)		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		30,124
	Other (Specify):		
		WATER RATE BASE	\$ 348,907
	WATER OPERATING INCOME	W-3	\$ (85,137)
		ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)	-24.40%

NOTES : (1) (2)  
 Estimate based on the methodology used in the last rate proceeding.  
 Include only those Acquisition Adjustments that have been approved by the Commission.  
 Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.  
 (3)

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SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
_ 400	UTILITY OPERATING INCOME	W-9	\$ 230,049
	Operating Revenues		
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 230,049
401	Operating Expenses	W-10(a)	\$ 240,992
403	Depreciation Expense	W-6(a)	102,861
	Less: Amortization of CIAC	W-8(a)	(54,775)
	Net Depreciation Expense		\$ 48,086
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		10,352
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		6,567
408.12	Payroll Taxes		4,345
408.13	Other Taxes and Licenses		4,845
408	Total Taxes Other Than Income		\$ 26,109
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 315,186
	Utility Operating Income		\$ (85,137)
469	Add Back:	W-9	\$
	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (85,137)



UTILITY NAME: East Central Florida Services Inc.

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**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	492,780	91,880		584,660
302	Franchises	-			-
303	Land and Land Rights	-			-
304	Structures and Improvements	94,132			94,132
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	86,258			86,258
307	Wells and Springs	886,962	5,170		892,132
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	3,275			3,275
311	Pumping Equipment	567,717			567,717
320	Water Treatment Equipment	60,897			60,897
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	687,472			687,472
333	Services	-			-
334	Meters and Meter Installations	18,631			18,631
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	58,389			58,389
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	29,444			29,444
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	-			-
<b>TOTAL WATER PLANT</b>		2,993,615	97,050	-	3,090,665

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

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**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	584,660	584,660				
302	Franchises	-					
303	Land and Land Rights	-					
304	Structures and Improvements	94,132		94,132			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	86,258	86,258				
307	Wells and Springs	892,132	892,132				
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	3,275		3,275			
311	Pumping Equipment	567,717		567,717			
320	Water Treatment Equipment	60,897			60,897		
330	Distribution Reservoirs and Standpipes	-					
331	Transmission and Distribution Mains	687,472				687,472	
333	Services	-					
334	Meters and Meter Installations	18,631				18,631	
335	Hydrants	-					
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	58,389		58,389			
340	Office Furniture and Equipment	-					
341	Transportation Equipment	29,444					29,444
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	-					
	<b>TOTAL WATER PLANT</b>	3,090,665	1,563,050	723,513	60,897	706,103	37,102

W-4(b)  
GROUP 1

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**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
101	Organization	40		2.50%
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	22		4.55%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	45		2.22%
333	Services			
334	Meters and Meter Installations	20		5.00%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	6		16.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	438,592	26,936		26,936
304	Structures and Improvements	20,275	2,732		2,732
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	36,642	2,157		2,157
307	Wells and Springs	361,655	27,420		27,420
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	64	193		193
311	Pumping Equipment	425,679	15,314		15,314
320	Water Treatment Equipment	23,349	3,095		3,095
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	184,727	17,436		17,436
333	Services	-			-
334	Meters and Meter Installations	16,935	926		926
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	56,636	3,231		3,231
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	24,309	3,348		3,348
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	7,210	73		73
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
		1,596,073			
TOTAL WATER ACCUMULATED DEPRECIATION		1,596,073	102,861	-	102,861

\* Specify nature of transaction  
Use ( ) to denote reversal entries.  
W-6(a)  
GROUP

W-6 (a)  
Group 1

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**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (c)	SALVAGE AND INSURANCE (d)	COST OF REMOVAL AND OTHER CHARGES (e)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (1)
301	Organization					465,528
304	Structures and Improvements					23,007
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					38,799
307	Wells and Springs					389,075
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					257
311	Pumping Equipment					440,993
320	Water Treatment Equipment					26,445
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					202,162
333	Services					
334	Meters and Meter Installations					17,860
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					59,868
340	Office Furniture and Equipment					
341	Transportation Equipment					27,657
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					7,282
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION						1,698,934

W-6(b)  
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		1,602,116
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		-
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		1,602,116

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.  
Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
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SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	\$
Total Credits			\$

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	474,393
Debits during the year: Accruals charged to Account 272	54,775
Other debits (specify) :	
Total debits	54,775
Credits during the year (specify) :	
Total credits	-
Balance end of year	529,168

W-8(a)  
GROUP 1

UTILITY NAME: East Central Florida Services Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

**WATER CIAC SCHEDULE "B"**  
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
 RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
 WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR N/A

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
Total Credits		0.00



UTILITY NAME: East Central Florida Services Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales:			
	Unmetered Water Revenue Agriculture	1	1	164,750
461.1	Metered Water Revenue:			
	Sales to Residential Customers	70	70	25,636
461.2	Sales to Commercial Customers	10	10	39,663
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	80	80	65,299
462.1	Fire Protection Revenue:			
	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	-	-	-
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	-	-	230,049
469	Other Water Revenues:			\$
	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			-
	Total Water Operating Revenues			230,049

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	48,475	-	11,818
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	49,090		
610	Purchased Water	-		
615	Purchased Power	-		
616	Fuel for Power Production	-		
618	Chemicals	-		
620	Materials and Supplies	20,063	1,496	155
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	25,518		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	13,032		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	26,142	600	18,180
641	Rental of Building/Real Property	16,356	13,467	
642	Rental of Equipment	-		
650	Transportation Expenses	11,863		
656	Insurance - Vehicle	-		
657	Insurance - General Liability	-		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	-		
660	Advertising Expense	-		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-		
667	Regulatory Commission Exp.-Other	-		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	-		
675	Miscellaneous Expenses	30,453	8,606	
	Total Water Utility Expenses	240,992	24,169	30,153

W-10(a)  
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (d)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
	22,590		1,996	148	11,923
					<b>49,090</b>
	<b>18,407</b>				<b>5</b>
					<b>25,518</b>
					<b>13,032</b>
	<b>7,382</b>				
					<b>2,869</b>
					<b>11,863</b>
					<b>21,847</b>
-	48,359	-	1,996	148	136,167

W-10(b)  
GROUP1

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties RAW

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (t)
January		51		51	51
February		51		51	51
March		53		53	53
April		52		52	52
May		292		292	292
June		291		291	291
July		822		822	822
August		-		-	-
September		843		843	843
October		-		-	-
November		108		108	108
December		-		-	-
Total for Year		2,563		2,563	2,563

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

If water is sold to other water utilities for redistribution, list names of such utilities below N/A

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
ECF has two raw water commercial wells	750 gallons/Min	171,000 (CUP Limit)	Well

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Agriculture

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (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					

If water is purchased for resale, indicate the following:  
**Vendor Note Agriculture water is a flat rate.**

Point of delivery  
 If water is sold to other water utilities for redistribution, list names of such utilities below N/A

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
ECF has 220 agricultural wells or surface water pumps varying in capacity from 1,000 to 2 million gallons/day.			

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties General

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's) (f)
January		56		56	56
February		56		56	56
March		55		55	55
April		56		56	56
May		128		128	128
June		139		139	139
July		216		216	216
August		7		7	7
September		150		150	150
October		7		7	7
November		156		156	156
December		9		9	9
Total for Year		1,035		1,035	1,035

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

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

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
ECF has 12 general wells or surface water pumps varying in capacity from 1,000 to 2 million gallons/day.			

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Residential

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's) (f)
January		598		598	598
February		598		598	598
March		477		477	477
April		477		477	477
May		684		684	684
June		684		684	684
July		1,080		1,080	1,080
August		100		100	100
September		1,340		1,340	1,340
October		-		-	-
November		985		985	985
December		-		-	-
Total for Year		7,023		7,023	7,023

If water is purchased for resale, indicate the following:  
Vendor N/A

Point of delivery

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

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
ECF has 17 residential wells or surface water pumps varying in capacity from 1,000 to 2 million gallons/day.			

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 1,000 - 58,000

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.): Aerated and Chlorinated

**LIME TREATMENT**  
Unit rating (i.e., GPM, pounds  
per gallon): Manufacturer: **None**

**FILTRATION**  
Type and size of area:  
Pressure (in square feet): Manufacturer: **None**

Gravity (in GPM/square feet): Manufacturer: N/A

W-12

GROUP 1



UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Residential

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	70	70
3/4"	Displacement	1.5	-	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				75

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation: (7023 Gallons/365/218=88 gallons/day/home

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Raw

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	-	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	-	
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0	1	145
12"	Turbine	215.0		
Total Water System Meter Equivalents				145

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation: $(2,563 \text{ gallons} / 365 \text{ days}) / 350 \text{ gallons/day} = 20 \text{ ERC}$
--

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties General

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	5	5
3/4"	Displacement	1.5	-	
1"	Displacement	2.5	3	7.5
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				55.5

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation: $(1,035 \text{ gallons} / 365 / 350 \text{ days}) = 8 \text{ ERC}$
---

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2012
--

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Agriculture

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		-
12"	Turbine	215.0		
Total Water System Meter Equivalents				<b>Unmetered Water</b>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

N/A
-----

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties General

**OTHER 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. 14 ERC
2. Maximum number of ERCs * which can be served. 14 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 14 ERC (meter equiv)
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? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules:
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 #
12. Water Management District Consumptive Use Permit # 3426
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 the calculation on the bottom of Page W-13.

W-14

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Raw

**OTHER 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. 13 ERC
- 2. Maximum number of ERCs \* which can be served. 171,000gpd/350=468 ERC
- 3. Present system connection capacity (in ERCs \*) using existing lines. 13 ERC
- 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? No
- If so, how much capacity is required? N/A
- 7. Attach a description of the fire fighting facilities. N/A
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

None

9. When did the company last file a capacity analysis report with the DEP?

10. If the present system does not meet the requirements of DEP rules:

- 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 #

12. Water Management District Consumptive Use Permit # 70964

- 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 the calculation on the bottom of Page W-13.  
W-14

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Residential

**OTHER 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. 92 Customers @ 218 gal/day
2. Maximum number of ERCs * which can be served. 92 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 92 ERC (meter equiv)
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? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
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:  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 and 3494433
12. Water Management District Consumptive Use Permit # 3426, 230 and 49-00648-W
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 the calculation on the bottom of Page W-13.  
W-14

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2012

SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Agriculture

**OTHER 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. unknown ERC
2. Maximum number of ERCs * which can be served. $9,232,790,000 \text{ gal(CUP)}/365/350 = 72,272$
3. Present system connection capacity (in ERCs *) using existing lines. N/A
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? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules:  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 # 3426, 230, 71913, and 109142  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 the calculation on the bottom of Page W-13.  
W-14



**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company: East Central Florida Services, Inc.  
For the Year Ended December 31, 2012**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	164,750	164,750	-
Unmetered Water Revenues (460) Ag Water			
Total Metered Sales (461.1 - 461.5)	65,299	65,299	-
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)			
<b>Total Water Operating Revenue</b>	<b>230,049</b>	<b>230,049</b>	<b>-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>			
	<b>230,049</b>	<b>230,049</b>	<b>-</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).