

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

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

537-W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED

MAR 31 2000

Florida Public Service Commission  
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

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DIVISION OF  
WATER AND WASTEWATER  
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## GENERAL INSTRUCTIONS

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

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# FINANCIAL SECTION

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**REPORT OF**

EAST CENTRAL FLORIDA SERVICES, INC.

1700 13th Street, STE #2

(EXACT NAME OF UTILITY)

1700 13th Street, STE #2

St. Cloud, FL 34769

St. Cloud, FL 34769

Osceola  
County

Mailing Address

Street Address

Telephone Number

407-957-6651

Date Utility First Organized

04/29/97

Fax Number

407-892-0491

E-mail Address

N/A

Sunshine State One-Call of Florida, Inc. Member No.

N/A

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

407-892-3672

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	
Officers and Managers: James B. Payne	President	SAME	\$ NONE
Frank K. Judd	Vice-President	"	\$ NONE
Thomas G. Ruechert	Secretary	"	\$ NONE
Kent L. Cook	Treasurer/Asst. Secretary	"	\$ NONE

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, 1999
-------------------------------------

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 21,917.00	\$ _____	\$ _____	\$ 21,917.00
Commercial _____		5,104.00	_____	_____	5,104.00
Industrial Agricultural _____		131,340.00	_____	_____	131,340.00
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		<u>4,126.00</u>	_____	_____	<u>4,126.00</u>
Total Gross Revenue _____		<u>\$ 162,487.00</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 162,487.00</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 97,200.00	\$ _____	\$ _____	\$ 97,200.00
Depreciation Expense _____	F-5	68,705.00	_____	_____	68,705.00
CIAC Amortization Expense _____	F-8	(9,718.00)	_____	_____	(9,718.00)
Taxes Other Than Income _____	F-7	18,938.00	_____	_____	18,938.00
Income Taxes _____	F-7	<u>-0-</u>	_____	_____	<u>-0-</u>
Total Operating Expense		<u>\$ 175,125.00</u>	_____	_____	<u>\$ 175,125.00</u>
Net Operating Income (Loss)		<u>\$ (12,638.00)</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ (12,638.00)</u>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		18,501.00	_____	_____	18,501.00
Net Income (Loss)		<u>\$ (31,139.00)</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ (31,139.00)</u>

UTILITY NAME: EAST CENTRAL FLORIDA SERVICE, INC.

YEAR OF REPORT  
DECEMBER 31, 1999

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 21,917	\$ _____	\$ _____	\$ 21,917
Commercial _____		5,104	_____	_____	5,104
Industrial (Agricultural) _____		131,340	_____	_____	131,340
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 158,361	\$ _____	\$ _____	\$ 158,361
Operation Expense (Must tie to pages W-3 and S-3)	W-3	\$ 97,200	\$ _____	\$ _____	\$ 97,200
Depreciation Expense _____	F-5	68,705	_____	_____	68,705
CIAC Amortization Expense _____	F-8	<9,718>	_____	_____	<9,718>
Taxes Other Than Income _____	F-7	18,938	_____	_____	18,938
Income Taxes _____	F-7	0	_____	_____	0
Total Operating Expense _____		\$ 175,125	_____	_____	\$ 175,125
Net Operating Income (Loss) _____		\$ <16,164>	\$ _____	\$ _____	\$ <16,164>
Other Income:					
Nonutility Income _____		\$ 4,126	\$ _____	\$ _____	\$ 4,126
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		18,501	_____	_____	8,501
Net Income (Loss) _____		\$ <31,139>	\$ _____	\$ _____	\$ <31,139>



UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 1999

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 1,470,184.00	\$ 1,449,808.00
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>513,127.00</u>	<u>444,422.00</u>
Net Utility Plant -----		\$ 957,057.00	\$ 1,005,386.00
Cash 13120 -----		48,121.00	39,159.00
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----		(5.00)	2,913.00
A/R from related companies -----		14,196.00	1,055.00
Materials and Supplies -----		6,086.00	5,927.00
Prepaid Expenses -----		4,867.00	3,417.00
Misc. Other -----		<u>470.00</u>	<u>470.00</u>
Total Assets -----		\$ <u>1,030,792.00</u>	\$ <u>1,058,327.00</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	100.00	100.00
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		1,506,700.00	881,700.00
Retained Earnings (215) -----	F-6	(856,347.00)	(825,208.00)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>650,453.00</u>	\$ <u>56,592.00</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		22,145.00	31,255.00
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		7,390.00	7,312.00
Other Liabilities (Specify) -----			
A/P to related companies -----		646.00	599.00
N/P to related companies -----		231,500.00	826,500.00
Accrued Interest -----		3,297.00	10,990.00
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>115,361.00</u>	<u>125,079.00</u>
Total Liabilities and Capital -----		\$ <u>1,030,792.00</u>	\$ <u>1,058,327.00</u>

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC

YEAR OF REPORT  
**DECEMBER 31, 1999**

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)_____	\$ 1,374,172.00	\$ _____	\$ _____	\$ 1,374,172.00
Construction Work in Progress (105)_____	96,012.00	_____	_____	96,012.00
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant_____	\$ 1,470,184.00	\$ _____	\$ _____	\$ 1,470,184.00

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year_____	\$ 444,422.00	\$ _____	\$ _____	\$ 444,422.00
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account_____	\$ 68,705.00	\$ _____	\$ _____	\$ 68,705.00
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
Total Credits_____	\$ 68,705.00	\$ _____	\$ _____	\$ 68,705.00
<u>Deduct Debits During Year:</u>				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal_____	_____	_____	_____	_____
Other debits (specify)_____	_____	_____	_____	_____
Total Debits_____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year_____	\$ 513,127.00	\$ _____	\$ _____	\$ 513,127.00

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	\$1.00	
Shares authorized _____	1000	
Shares issued and outstanding _____	100	
Total par value of stock issued _____	\$100,000	
Dividends declared per share for year _____	NONE	

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ N/A	\$(825,208.00)
Changes during the year (Specify):		
Current Year Loss _____		(31,139.00)
_____		
_____		
Balance end of year _____	\$ _____	\$(856,347.00)

PROPRIETARY CAPITAL ( 218 )

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

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rate # of Pymts	Principal per Balance Sheet Date
_____ <u>N/A</u>		\$ _____
_____		
Total _____		\$ _____



UTILITY NAME: EAST CENTRAL FLORIDA SERVICES INC.

YEAR OF REPORT  
DECEMBER 31 1999

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>158,852.00</u>	\$ _____	\$ <u>158,852.00</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____			
4) Deduct charges during the year_____			
5) Balance end of year_____	<u>158,852.00</u>		<u>158,852.00</u>
6) Less Accumulated Amortization_____	<u>43,491.00</u>		<u>43,491.00</u>
7) Net CIAC_____	\$ <u>115,361.00</u>	\$ _____	\$ <u>115,361.00</u>

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

N/A

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
NONE				
Sub-total_____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			Water	Wastewater
Description of Charge	Number of Connections	Charge per Connection		
NONE		\$ _____	\$ _____	\$ _____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>33,773.00</u>	\$ _____	\$ <u>33,773.00</u>
Add Credits During Year:_____	<u>9,718.00</u>		<u>9,718.00</u>
Deduct Debits During Year:_____			
Balance End of Year (Must agree with line #6 above.)	\$ <u>43,491.00</u>	\$ _____	\$ <u>43,491.00</u>

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

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC

YEAR OF REPORT DECEMBER 31 1999
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**SCHEDULE "A"**

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

N/A

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: _____



**WATER  
OPERATING  
SECTION**



UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC

YEAR OF REPORT DECEMBER 31 1999
------------------------------------

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ 477,780.00	\$ _____	\$ _____	\$ 477,780.00
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	23,814.00	1,319.00	_____	25,133.00
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	86,258.00	_____	_____	86,258.00
307	Wells and Springs _____	306,062.00	18,218.00	_____	324,280.00
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	319,475.00	_____	_____	319,475.00
320	Water Treatment Equipment _____	7,659.00	_____	_____	7,659.00
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	25,448.00	_____	_____	25,448.00
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	18,631.00	_____	_____	18,631.00
335	Hydrants _____	_____	_____	_____	_____
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	58,389.00	_____	_____	58,389.00
340	Office Furniture and Equipment _____	5,500.00	_____	_____	5,500.00
341	Transportation Equipment _____	17,855.00	_____	_____	17,855.00
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	7,764.00	_____	_____	7,764.00
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____	_____
	Total Water Plant _____	\$ 1,354,635.00	\$ 19,537.00	\$ _____	\$ 1,374,172.00

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Accl. 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%	2.50%	\$ 125,418.00		\$ 23,890.00	\$ 149,308.00
304	Structures and Improvements	33	0%	3.03	\$ 3,322.00		762.00	4,084.00
305	Collecting and Impounding Reservoirs	40	0%	2.50%	8,601.00		2,156.00	10,757.00
306	Lake, River and Other Intakes	142	0%	.70%	162,088.00		13,317.00	175,405.00
307	Wells and Springs							
308	Infiltration Galleries & Tunnels							
309	Supply Mains							
310	Power Generating Equipment	17	0%	5.88%	76,113.00		17,610.00	93,723.00
311	Pumping Equipment	8.5	0%	12.00%	2,912.00		962.00	3,874.00
320	Water Treatment Equipment							
330	Distribution Reservoirs & Standpipes							
331	Trans. & Dist. Mains	45	0%	2.20%	4,703.00		2,363.00	7,066.00
333	Services							
334	Meter & Meter Installations	20	0%	5.00%	4,891.00		932.00	5,823.00
335	Hydrants							
336	Backflow Prevention Devices	25	0%	4.00%	4,581.00		872.00	5,453.00
339	Other Plant and Miscellaneous Equipment	5	0%	20.00%	36,580.00		0	36,580.00
340	Office Furniture and Equipment	6	0%	16.67%	5,500.00		0	5,500.00
341	Transportation Equipment	6	0%	16.67%	6,200.00		5,056.00	11,256.00
342	Stores Equipment							
343	Tools, Shop and Garage Equipment	16	0%	6.25%	3,513.00		785.00	4,298.00
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
	Totals				\$ 444,422.00	\$	\$ 68,705.00	\$ 513,127.00

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

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC.

YEAR OF REPORT DECEMBER 31 1999
------------------------------------

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 17,484.00
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	10,562.00
610	Purchased Water	
615	Purchased Power	4,032.00
616	Fuel for Power Production	10,992.00
618	Chemicals	7,286.00
620	Materials and Supplies	7,286.00
630	Contractual Services:	
	Billing	9,966.00
	Professional	6,449.00
	Testing	5,171.00
	Other	3,386.00
640	Rents	15,567.00
650	Transportation Expense	1,884.00
655	Insurance Expense	1,000.00
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3,076.00
	Total Water Operation And Maintenance Expense	\$ 97,300.00

\* 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



UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

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

**PUMPING AND PURCHASED WATER STATISTICS (AGRICULTURAL)**

(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 _____	_____	81,083	_____	81,083	81,083
February _____	_____	170,526	_____	170,526	170,526
March _____	_____	985,198	_____	985,198	985,198
April _____	_____	1,286,162	_____	1,286,162	1,286,162
May _____	_____	42,826	_____	42,826	42,826
June _____	_____	600,508	_____	600,508	600,508
July _____	_____	75,830	_____	75,830	75,830
August _____	_____	43,837	_____	43,837	43,837
September _____	_____	20,335	_____	20,335	20,335
October _____	_____	6,610	_____	6,610	6,610
November _____	_____	5,044	_____	5,044	5,044
December _____	_____	110,329	_____	110,329	110,329
Total for Year _____	_____	3,428,288	_____	3,428,288	3,428,288

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
N/A	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

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

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	*see note			
Types of Well Construction and Casing _____	Various			
Depth of Wells _____	30' to 700'			
Diameters of Wells _____	1.5" - 12"			
Pump - GPM _____	Various			
Motor - HP _____	Various			
Motor Type * _____	Various			
Yields of Wells in GPD _____	1000 - 1,700,000			
Auxiliary Power _____	None			
* Submersible, centrifugal, etc.				

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

\*ECFS has many small potable water systems served by individual wells. ECFS has 236 total wells serving Potable and Agricultural needs.

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES INC YEAR OF REPORT  
DECEMBER 31, 1999

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	<u>1000 - 1,700,000</u>	_____	_____
Type of Source_____	<u>Wells &amp; surface</u>	_____	_____
	<u>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>1,000-58,000</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._____		_____	_____
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, INC

YEAR OF REPORT  
DECEMBER 31, 1999

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 ERCs 28 Agricultural
2. Maximum number of ERCs \* which can be served. 77 Potable ERCs
3. Present system connection capacity (in ERCs \*) using existing lines. 77 Potable water ERCs, 28 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 # 3494300
12. Water Management District Consumptive Use Permit # 2-097-0025 & 2-009-003
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- \* An ERC is determined based on one of the following methods:
- (a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
  - (b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).



**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**      N/A

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____	_____
354	Structures and Improvements _____	_____	_____	_____	_____
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	_____	_____	_____	_____
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
390	Office Furniture and Equipment _____	_____	_____	_____	_____
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	<b>Total Wastewater Plant _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 1,000

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER N/A

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)
354	Structures and Improvements		%	%	\$	\$	\$	\$
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$	\$	\$	\$

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

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31 1000

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE** N/A

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	
730	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other	
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	
	Total Wastewater Operation And Maintenance Expense	\$
	* This amount should tie to Sheet F-3.	

**WASTEWATER 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					
All meter sizes	D	1.0			
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			<b>Total</b>		

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 1999
-------------------------------------

**PUMPING EQUIPMENT**      N/A

Lift Station Number _____ Make or Type and nameplate data on pump _____ _____ Year installed _____ Rated capacity _____ Size _____ Power: Electric _____ Mechanical _____ Nameplate data of motor _____ _____	_____	_____	_____	_____	_____	_____
--	-------	-------	-------	-------	-------	-------

**SERVICE CONNECTIONS**

Size (inches) _____ Type (PVC, VCP, etc.) _____ Average length _____ Number of active service connections _____ Beginning of year _____ Added during year _____ Retired during year _____ End of year _____ Give full particulars concerning inactive connections _____ _____	_____	_____	_____	_____	_____	_____
--	-------	-------	-------	-------	-------	-------

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____ Type of main _____ Length of main (nearest foot) _____ Beginning of year _____ Added during year _____ Retired during year _____ End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____ Type of Manhole _____ Number of Manholes: Beginning of year _____ Added during year _____ Retired during year _____ End of Year _____	_____	_____	_____	_____
---	-------	-------	-------	-------

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2000

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

GENERAL WASTEWATER SYSTEM INFORMATION

N/A

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served. \_\_\_\_\_
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs\*. \_\_\_\_\_
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. 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? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_

- \* 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/280 gallons per day).

UTILITY NAME: EAST CENTRAL FLORIDA SERVICES, INC

YEAR OF REPORT DECEMBER 31 1999
------------------------------------

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

**TREATMENT PLANT** N/A

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____	_____	_____
---	-------	-------	-------

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____
--	-------	-------	-------	-------	-------	-------

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

# CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

1. <input type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input type="checkbox"/>	4. <input checked="" type="checkbox"/>
--------------------------------	---	--------------------------------	---

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

1. <input checked="" type="checkbox"/>	2. <input type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	--------------------------------	---	---

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