CLASS "A" OR "B"

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Public Service Commission
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WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WU643-11-AR

East Central Florida Services, Inc.

Exact Legal Name of Respondent

Mr. Tyler D. Coon St. Cloud, FL 34773 WU643-11-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 2011

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

GENERAL INSTRUCTIONS

- 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
- Complete each question fully and accurately, even if it has been arswered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 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 bycomputer or typewriter.
- 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.
- 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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Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
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The state of the s	Reserve	Other Wastewater System Information	S-13

EXECUTIVE SUM MARY

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2011

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

X D	1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission
X NO	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
X NO	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 the financial statement of the utility.
X 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 the report as to the business affairs of the respondent are true, correct and complete for the period for which it
	1 2 3 4 (Signature of Chief Executive Officer of the utility)
	1 2. 3. 4. (Signature of Chief Financial Officer of this 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

County:

ANNUAL REPORT OF

East Central Florida!

List below the exact mailing address of the utility for which normal correspondence should be sent:	
Tyler D. Coon	
4550 Deer Park St. Cloud, FL 34773	
Telephone: 407-957-6651	
E Mail: tcoon@an-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:	
Ivler D. Coon 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	
Lardy - Aller and Aller	
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:	Percent
Name	Ownership
1 Taylor Creek Management Company	100%
3	
4	
5	
6	
!	
8	
9	
10	

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC	
Paul C Genho	President	Taylor Creek Management	Regulatory	
Tyler D. Coon	Vice-President	Taylor Creek Management	Regulatory	
Jess Knight	Secretary/Treasurer	AgReserves	Regulatory	
Jeffery E. Walker	Assistant Secretary/Treasurer	Deseret Cattle & Citrus	Regulatory	

⁽¹⁾ Also list appropriate legal counsel, accountants and others who may not be on general payroll.

⁽²⁾ Provide individual telephone numbers if the person is notnormally reached at the company

⁽³⁾ Name of company employed by if not on general payroll.

COMPANY PROFILE

Provide a brief narrative company profile which coversthe 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.
E.	Major transactions having a material effect on operations

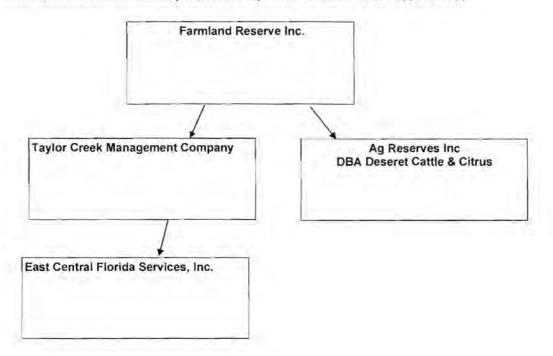
- A. East Central Florida Services, Inc. (ECFSI) was incorporated 10/12/89. It was certified by the Florida Public Service Commission on 3/27/92 to provide water services.
- B. ECFSI provides primarily agricultural water along with commercial water and potable water to homes within its area.

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.
D. Potable agricultural and industrial water only. 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.
F. None

PARENT / AFFILIATE ORGANIZATION CHART Current as of December 31, 2011

Complete below an organizational chart that how all parents, subsidianes and affiliates of the utility.

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



YEAR OF REPORT December 31, 2011

COMPENSATION OF OFFICERS

(b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
President	<1%	0
Vice President	10%	0
Secretary/Tresurer	<1%	.0
Assistant Sec/Treas	<1%	0
	President Vice President Secretary/Tresurer	### THE UTILITY (c) President <1% Vice President 10% Secretary/Tresurer <1%

COMPENSATION OF DIRECTORS

(b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Director	.2	
Director	2	C
	Director	MEETINGS ATTENDED (c) Director

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFELIATED ENTITY (d)
See E 10(a)			
3,23-3-3-3-3-			
			11 7 4 4 4
			11 11 11 11 11
			1

^{*} Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned

parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)	
Paul C Genho	President	Director/President	Farmland Reserves Inc 139 East So. Temple Suite #110 Salt Lake City, UT	
Tyler D Coon	Engineer	Vice President	Taylor Creek Management 4550 Deer Park, St. Cloud, FL 34773	
Jess Knight	Vice President CFO	Secretary/Treasurer	Ag Réserves Inc 139 East So. Temple Suite #110 Salt Lake City, UT	
Jefferey E. Walker	Controller	Assistant Secretary/Treasurer	Deseret Cattle & Citrus 13754 Deseret Lane, St. Cloud, FL 34773	
Erik Jacobsen	Vice President Cattle Operations/Ranch General Manager	Director	Deseret Cattle & Citrus 13754 Deseret Lane, St. Cloud, FL 34773	

YEAR	OF	REPORT	
Decem	ber	31, 2011	

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE N/A

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service.

This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES		EXPENSES	
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	NUMBER	REVENUES GENERATED (d)	ACCOUNT	EXPENSES INCURRED (f)	
None	\$		S		\$	

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, finn, or partnership named on pages E-2 and E-6, i dentifying the parties, amounts, dates and product, and asset, or service involved.

Part 1. Specific Instructions: Services and Products Received or Provided

- 1 Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
- -management, legal and accounting services -material and supplies furnished
- -computer services -leasing of structures, land, and equipment
- -engineering & construction services -rental transactions
- -repairing and servicing of equipment -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR	ANNU	AL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased or (S)old (d)	AMOUNT (e)
Deseret Cattle & Citrus	Accounting		P	22,588
Farmland Reserve Inc.	Lease of Wells		P	13,640
Deseret Cattle & Citrus	Water		S	163,554
Deseret Cattle & Citrus	Water Residential & CUWA		S	31,126
Deseret Ranches of Florida	Lease of Office		P	963
Taylor Creek Management	Management		P	24,185
			1	
			3 1	

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd) N/A

Enter in this part all transactions relating 3, to the purchase, sale, or transfer of assets.	The columnar instructions follow: (a) Enter name of related party or company.
2 Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	 (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS	FAIR MARKET VALUE (1)
None			\$	\$	l,

Fin ancial Section

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

NO. (a)	ACCOUNT NAME (b)	PAGE (C)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
101-106	UTILITY PLANT Utility Plant	F-7	3,508,748	4,260,11
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,499,303)	(1,596,073
100.000	Net Plant		2,009,445	2,664,04
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116*	Other Utility Plant Adjustments	15-7		
110	Total Net Utility Plant		2,009,445	2,664,04
121	OTHER PROPERTY AND INVESTMENTS Nonutility Property	F-9	7	
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		- 1	
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
131	Total Other Property & Investments CURRENT AND ACCRUED ASSETS		94,988	15,52
			3 116 3 2	13,32
	Cash			15,32
132	Cash Special Deposits	F-9		13,32
133	Cash Special Deposits Other Special Deposits	F-9 F-9	3	13,32
133 134	Cash Special Deposits Other Special Deposits Working Funds			13,32
133	Cash Special Deposits Other Special Deposits		3	
133 134 135	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated	F-9	2,645	3,359
133 134 135 141-144	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9 F-11	-	3,359
133 134 135 141-144	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies	F-9 F-11 F-12	2,645	3,35
133 134 135 141-144 145 146	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies	F-9 F-11 F-12	2,645	3,35
133 134 135 141-144 145 146 151-153	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies	F-9 F-11 F-12	2,645	3,35 142,00
133 134 135 141-144 145 146 151-153	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense	F-9 F-11 F-12	2,645	3,35 142,00
133 134 135 141-144 145 146 151-153 161	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments	F-9 F-11 F-12	2,645	3,35: 142,00
133 134 135 141-144 145 146 151-153 161 162	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable	F-9 F-11 F-12	2,645	3,35: 142,00
133 134 135 141-144 145 146 151-153 161 162 171 172 *	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable Rents Receivable	F-9 F-11 F-12	2,645	3,359

^{*} Not Applicable for Class B Utilities

YEAR OF REPORT December 31, 2011

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS	F-13		
Extraordinary Property Losses	F-13		
Preliminary Survey & Investigation Charges			
Clearing Accounts			
Temporary Facilities			
Miscellaneous Deferred Debits	F-14		
& Development Expenditures			
Accumulated Deferred Income Taxes			
Total Defer	red Debits	14	
TOTAL ASSETS AND OTHE	R DEBITS	2,080,713	2,831,444
	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits & Development Expenditures Accumulated Deferred Income Taxes Total Defer	(b) DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits & Development Expenditures	(b) PAGE YEAR (c) (d) DEFERRED DEBITS F-13 Unamortized Debt Discount & Expense Extraordinary Property Losses F-13 Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits F-14 & Development Expenditures Accumulated Deferred Income Taxes Total Deferred Debits -

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

NO.	ACCOUNT NAME (b)	REF.	PREVIOUS YEAR	CURRENT	
(a)		(c)	(d)	(e)	
201	EQUITY CAPITAL Common Stock Issued	F-15	100	10	
204	Preferred Stock Issued	F-15			
202,205 *	Capital Stock Subscribed			-	
203,206 *	Capital Stock Liability for Conversion				
207 *	Premium on Capital Stock		7.5		
209 *	Reduction in Par or Stated Value of Capital Stock				
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		7		
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	(1,494,150)	(1,505,330	
216	Reacquired Capital Stock		11.19.11	11,000,000	
218	Proprietary Capital				
200	(Proprietorship and Partnership Only)				
	Total Equity Capital		18,854	7,67	
221	LONG TERM DEBT Bonds	F-15			
222 *	Bonds Reacquired Bonds				
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies	F-15	3		
222 *	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt		9		
222 *	Bonds Reacquired Bonds Advances from Associated Companies	F-17			
222 *	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt	F-17			
222 * 223 224	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES	F-17			
222 * 223 224 231	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies	F-17 F-17			
222 * 223 224 231 232	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable	F-17 F-17		1.647.163	
222 * 223 224 231 232 233	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies	F-17 F-17 F-18 F-18	997.163		
222 * 223 224 231 232 233 234	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes	F-17 F-17 F-18 F-18			
222 * 223 224 231 232 233 234 235 236 237	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest	F-17 F-17 F-18 F-18 F-18	997.163		
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends	F-17 F-17 F-18 F-18 F-18 W/S-3	997.163		
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long Term Debt	F-17 F-17 F-18 F-18 F-18 W/S-3	997.163		
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long Term Debt Matured Interest	F-17 F-17 F-18 F-18 F-18 F-19	997.163	5.224	
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long Term Debt	F-17 F-17 F-18 F-18 F-18 W/S-3	997.163	1.647.163 -5.224 	

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

NO. (a)	ACCOUNT NAME (b)	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	100		
	Total Deferred Credits	1		
261	OPERATING RESERVES Property Insurance Reserve	T T		
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve		35,340	36,683
265	Miscellaneous Operating Reserves			1,143
271	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction	F-22	1,446,277	1,602,116
271 272	Contributions in Aid of Construction Accumulated Amortization of Contributions	F-22	1,446,277 (424,812)	
700	Contributions in Aid of Construction			1,602,116 (474,393) 1,127,723
700	Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C. ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes -		(424,812)	(474,393)
272	Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C. ACCUMULATED DEFERRED INCOME TAXES		(424,812)	(474,393)
272	Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C. ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation		(424,812)	(474,393)
272 281 282	Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C. ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes -		(424,812)	(474,393

COMPARATIVE OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(d)	PAGE	YEAR	YEAR *
(a)		(c)	(d)	(e)
400	UTILITY OPERATING INCOME	F-3(b)	234,024	233,01
	Operating Revenues			
469,530	1 Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating	Revenues	234,024	233,01
401	Operating Expenses	F-3(b)	187,903	202.17
403	Depreciation Expense:	F-3(b)	105,263	96,770
	Less: Amortization of CIAC	F-22	(49,580)	(49,581)
	Net Depreciation Expense		55,683	47,189
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
	Amortization Expense (Other than CIAC)	F-3(b)		
	Taxes Other Than Income	W/S-3	26.832	26.234
	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		270,418	275,59
	Net Utility Operating Income		(36,394)	(42,584
469 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
	Income From Utility Plant Leased to Others	3(0)		
	Gains (losses) From Disposition of Utility Property			1,143
	Allowance for Funds Used During Construction			1.170
72.0		e F-3(c)1	(36 394)	(4) 44
420	Allowance for Funds Used During Construction Total Utility Operating Income [Enter here and on Page 1]	ge F-3(c)]	(36,394)	(41,441

* For each account, Column e should agree with Cloumns f,gandh on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)		
233,011			1	
233,011				
202 172			}	
202.172 96,770			1	
(49.581) 47,189				
47,189			_	
26.234				
		- R - R	1	
275,595]	
(42,584)				
1,143			3	
(41,441)				

F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO.	ACCOUNT NAME (b)	REF. PAGE	PREVIOUS YEAR	CURRENT YEAR
(a)		(c)	(a)	fi _e)
Total Utility	Operating Income [from page F-3(a)]		(36,394)	(41,441)
415	OTHER INCOME AND DEDUCTIO	INS		
	Revenues-Merchandising, Jobbing, Contract Deducti	and		
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		106	360
421	Nonutility Income		14.572	33,406
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		14,678	33,766
408.20	TAXES APPLICABLE TO OTHER INCOME			
	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes		16,482	
411.20	Provision for Deferred Income Taxes - Credit		(16,482)	
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income	· -		
427	INTEREST EXPENSE	F-19	2.911	3,506
	Interest Expense	1 1 2 2	2,7.0	0,000
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13	-	
	Total Interest Expense		2,911	3,506
433	EXTRAORDINARY ITEMS			
	Extraordinary Income			
434	Extraordinary Deductions	4471		
409,30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		- E-5il	
		NET INCOME	(24,627)	(11,181)

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO.	ACCOUNT NAME (b)	REF. PAGE	WATER UTILITY	WASTEWATER UTILITY
(a) 101	Utility Plant In Service	(c) F-7	(d) 2,993,615	(e)
1.5.			4,454,645	
	Less		· ·	
108	Nonused and Useful Plant (1) Accumulated Depreciation	F-8	(1,596,073)	
110	Accumulated Amortization	F-8	11,000,0101	
271	Contributions in Aid of Construction	F-22	(1,602,116)	
252	Advances for Construction	F-20	-	
	Subtotal		(204,575)	
272	Add:	F-22	474,393	-
	Accumulated Amortization of			
	Contributions in Aid of Construction Subtotal		269,818	
	Subidial		207,616	
114	Plus or Minus:	F-7		
	Acquisition Adjustments (2)			
115	Accumulated Amortization of	F-7		
	Acquisition Adjustments (2)			
	Working Capital Allowance (3)		25.272	
	Other (Specify):	-111		
		RATE BASE	295,090	
		_		
	NET UTILITY OPERATING INCOME		(42,584)	
A	CHIEVED RATE OF RETURN (Operating Income / Rate	Base)	-14.43%	

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.

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	7,674	0.46%	13.11%	0.06%
Preferred Stock				
Long Term Debt	1.647.163	99.54%	2.00%	1.99%
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
Total	1,654,837			2.05%

⁽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. 9
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

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

PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENT S PRO RATA (f)	CAPITAL STRUCTURE (g)
7,674					7,673
1.647.163					1,647,163
1,654,837					1,654,836
	7,674 1.647.163	BALANCE ADJUSTMENTS (ε) 7,674 1.647.163	BALANCE ADJUSTMENTS JURISDICTIONAL ADJUSTMENTS (d) 7,674 1.647.163	BALANCE (b) (c) JURISDICTIONAL ADJUSTMENTS SPECIFIC (e) 7,674 (e)	BALANCE (b) (c) ADJUSTMENTS ADJUSTMENTS SPECIFIC S PRO RATA (f) (f) 1.647.163

lain below all adjustments mad	de in Columns (e) and (f)			

UTILITY PLANT ACCOUNTS 101 -106

(b)	(c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS	TOTAL (f)
Plant Accounts Utility Plant In Service	2,993,615			2,993,615
Utility Plant Leased to Other				100
Property Held for Future Use				,
Utility Plant Purchased or Sold	5			
Construction Work in Progress	1,266,502			1,266,502
Completed Construction Not Classified				3
Total Utility Plant	4,260,117			4,260,117
	Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified	Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified	Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified	Plant Accounts Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified

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.

NO.	DESCRIPTION (b)	WATER (e)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (¿)	TOTAL (fi
114	Acquisition Adjustment	s	\$	\$	N/A
Total Pla	int Acquisition Adjustments	S	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	S
Total Ac	cumulated Amortization	\$	s	\$	s
Net Acq	uisition Adjustments	\$	\$	s	\$

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 Balance first of year	1,499,303			1,499,303
Credit during year: Accruals charged to: Account 108 1 (1)	96,770			96,770
Account 108.2 (2)				
Account 108.3 (2) Other Accounts (specify):				
Salvage Other Credits (Specify):				
Other Credits (Specify):				
Total Credits	96,770	1.0		96,770
Debits during year: Book cost of plant retired	1			
Cost of Removal Other Debits (specify)				
Total Debits				
Balance end of year	1,596,073			1,596,073
ACCUMULATED AMORTIZATION Account 110 Balance first of year				
Credit during year: Accruals charged to				
Account 110.2 (3)				
Other Accounts (specify):	1 1 1 1			
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.

REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE		CHARGED OFF DURING YEAR
DESCRIPTION OF CASE (DOCKET NO.)	INCURRED DURING YEAR (b)	ACCT.	AMOUNT
N/A	S		S
Total			
Total			

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property. N/A

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
N/A	\$	3	S	5
Total Nonutility Property	s	S	S	

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133. N/A

YEAR END BOOK COST (b)
S
S
s
Special Deposits \$

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
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A		
Total Investment in Associated Companies		s
		-
UTILITY INVESTMENTS (Account 124): N/A	\$	S
Total Utility Investment	30	S
OTHER INVESTMENTS (Account 125): N/A	3	
	5	s
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Ac	count 127): N/A	S
Total Special Funds		S

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

TOTAL		Amounts included in Accounts 142 and 144 should be I DESCRIPTION
((,)
	3,359	CUSTOMER ACCOUNTS RECEIVABLE (Account 141):
		Water Wastewater
		Other
		4.414
3,359		Total Customer Accounts Receivable
		OTHER ACCOUNTS RECEIVABLE (Account 142):
		Total Other Accounts Receivable
		NOTES RECEIVABLE (Account 144):
		Total Notes Receivable
3,359		Total Accounts and Notes Receivable
		CCUMULATED PROVISION FOR
		Add Provision for uncollectibles for current year
		Collection of accounts previously written off
		Utility Accounts
		Others
	1	Total Additions
		Deduct accounts written off during year:
		Unlify Accounts
		Others
		Others Total accounts written off
		Others Total accounts written off
		Others

UTILITY NAME:

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

\$ (b)
12 704
13,704
131,122
(2,825)
142,000

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	400
Total Miscellaneous Current and Accrued Liabilities	400

YEAR OF REPORT

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	S	5
Total Unamortized Debt Discount and Expense	\$	S
UNAMORTIZED PREMIUM ON DEBT (Account 251):	s	s
Total Unamortized Premium on Debt	\$	S

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182 Report each item separately.

	DESCRIPTION (a)	TOTAL
N/A	10)	10)
	Total Extraordinary Property Losses	+

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

AMOUNT WRITTEN OFF DURING YEAR	YEAR END BALANCE (c)
<u></u>	S
S	s
s	\$
S	S
	WRITTEN OFF DURING YEAR (b)

TOTAL MISCELLANEOUS DEFERRED DEBITS

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share	1	1
Shares authorized	1,000	1,000
Shares issued and outstanding	100	100
Total par value of stock issued	100	100
Dividends declared per share for year		
PREFERRED STOCK		
Par or stated value per share		
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year		

* Account 204 not applicable for Class B utilities. BONDS

ACCOUNT 221 N/A

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

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

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.

DESCRIPTION (b)	AMOUNTS (c)
Unappropriated Retained Earnings: Balance Beginning of Year	(1,494,149
Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	
Total Credits:	
Debits:	
Total Debits:	
Balance Transferred from Income	(11,18)
Appropriations of Retained Earnings:	
Total Appropriations of Retained Earnings	
Dividends Declared: Preferred Stock Dividends Declared	
Common Stock Dividends Declared	
Total Dividends Declared	
Year end Balance	(1,505,330
Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
Total Appropriated Retained Earnings	
ined Earnings	(1,505,330
tatement of Retained Earnings:	
	Unappropriated Retained Earnings: Balance Beginning of Year Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Total Credits: Debits: Total Debits: Balance Transferred from Income Appropriations of Retained Earnings: Total Appropriations of Retained Earnings Dividends Declared: Preferred Stock Dividends Declared Common Stock Dividends Declared Total Dividends Declared Year end Balance Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): Total Appropriated Retained Earnings ined Earnings

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2011

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

	DESCRIPTION (a)		
N/A	107		(b)
Total			

OTHER LONG-TERM DEBT ACCOUNT 224

DESCRIPTION OF OBLIGATION		INTEREST	PRINCIPAL
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	RATE	FIXED OR VARIABLE *	AMOUNT PER BALANCE SHEET
	(b)	(c)	(d)
N/A	%		S
	7		
	%		
	%		
	%		
	%		
	%		
	%		
	%		A
	%		
	%		
	%		- 4
	%		
	%		
	%		
	%		
Total			
1700			

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

NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
NOTES PAYABLE (Account 232): N/A	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		7
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		
Farmland Reserve Inc	2%		1,647,163
	%		
	%		
	%		
	%		
	%		
T			1 (17.12
Total Account 234			1,647,16
* For variable rate obligations provide the basis for the rate. (i.e., prime + 2%	á, etc.)		
ACCOUNTS PAYABLE TO ASSOCIAT ACCOUNT 233	ED COMPANIE	cs	
Report each account payable sepa	rately		

Report each account payable separately.

DESCRIPTION

(a)

N/A

TOTAL

(b)

Total

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)		INTEREST DURING ACCRUED YEAR	PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT	AMOUNT (d)		
ACCOUNT NO. 237,1 - Accrued Interest on Long Term Debt					
interest on Note to Farmland Reserve Inc.			3.506	3.506	
Total Account 237,1			1,506	3,506	
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427			
Total Account 237,2					
Total Account 237 (1)			3,506	3,506	
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		237		(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	
Net Interest Expensed to Account No. 427 (2)			3,506		

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accts payable	3,476
Payroll payables	3,501
Total Miscellaneous Current and Accrued Liabilities	6,977
Total Miscellaneous Current and Accrued Liabilities	

ADVANCES FOR CONSTRUCTION ACCOUNT 252

NAME OF PAYOR *	BALANCE		DEBITS CREDITS B		DEBITS CREDITS BALAN		BALANCE END
(a)	BEGINNING OF YEAR	ACCT. DEBIT	AMOUNT (d)	(e)	OF YEAR (0		
N/A	S	+ 4	S	S	S		
Total	2		S	S	5		
				1			

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

OTHER DEFERRED CREDITS ACCOUNT 253

AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DITS	
	WRITTEN OFF DURING YEAR

YEAR OF REPORT December 31, 201).

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING	TOTA . (e)
Balance first of year	1,446,277			1,446,277
Add credits during year	155,839			155,839
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)	(W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W&WW OTHER THAN SYSTEM REPORTING	TOTAL (e)
Balance first of year	424,812			424,812
Debits during the year:	49,581			49,581
Credits during the year				
Total Accumulated Amortization of Contributions In Aid of Construction	474,393			474,393

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)	(11,181
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return		
Rounding		
Depreciation		20,802
Employee Benefits		4,712
Section 263A G&A Expenses		147,482
Amortization of acquisition, reorganization & start up cost		24,639
Vacation/Bonus Accrual		612
Deduction on return not charged against book income:		
Definetion of federal for charged against book mostle.		
Employee Benefits		
Rents		
CIAC Amortization		49,581
Section 263A G&A Depreciation Adjustments		19,00
Federal tax net income	-	137,485
Computation of tax:		
Computation of tax		

Water Operating Section

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in total. The water engineering schedules (W-11 through W-14) must be filed for each system in the group. All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number. CERTIFICATE GROUP SYSTEM NAME / COUNTY NUMBER East Central Florida Services - Group 1 Only

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

SCHEDULE OF YEAR END WATER RATE BASE

WATER UTILITY (d)	REFERENCE PAGE (c)	ACCOUNT NAME (b)	NO.		
2,993,61	W-4(b) \$	Utility Plant In Service	101		
		Less: Nonused and Useful Plant (1)			
(1.596.07	W-6(b)	Accumulated Depreciation	108		
		Accumulated Amortization	110		
(1.602.11	W-7	Contributions in Aid of Construction	271		
	F-20	Advances for Construction	252		
(204,57	Subtotal \$				
474,39	W-8(a) \$	Add: Accumulated Amortization of Contributions in Aid of Construction	272		
269,81	Subtotal \$				
	F-7	Plus or Minus	114		
		Acquisition Adjustments (2)			
	F-7	Accumulated Amortization of Acquisition Adjustments (2)	115		
25.27		Working Capital Allowance (3)			
_		Other (Specify):			
295,09	WATER RATE BASE \$				
	W-3 \$	WATER OPERATING INCOME			
(41,44	W-3 a				

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)

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

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	YEAR (d)	ENT
_400	UTILITY OPERATING INCOME	W-9	S	233,011
	Operating Revenues			2.01
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		S	233,011
401	Operating Expenses	W-10(a)	S	202,172
403	Depreciation Expense	W-6(a)		96,770
	Less: Amortization of CIAC	W-8(a)		(49,581
	Net Depreciation Expense	3.717	\$	47,189
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407		F-8		
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			10,486
408.11	Property Taxes		1	7,179
108.12	Payroll Taxes			4,112
408.13	Other Taxes and Licenses			4,457
	Total Taxes Other Than Income		\$	26,234
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes			
110.11	Deferred State Income Taxes		1	
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods		1	
112.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	275,595
	Utility Operating Income		s	(42,584
469	Add Back:	W-9	s	
	Guaranteed Revenue (and AFPI)			
	Income From Utility Plant Leased to Others		100	
	Gains (losses) From Disposition of Utility Property			1.143
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	(41,441
	W-3			

W-3

GROUP I

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (e)	ADDITIONS	RETIREMENTS (e)	CURRENT YEAR (i)
301	Organization	492,780			492,780
302	Franchises	- 0			
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	679,177	207,785		886,962
308	Infiltration Galleries and Tunnels	-			
309	Supply Mains	-			
310	Power Generation Equipment		3,275		3,275
311	Pumping Equipment	566,623	1,094		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	7-1			
334	Meters and Meter Installations	18,631			18,63
335	Hydrants	13 11 5 11 11 11 11 11			
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	100			
345	Power Operated Equipment	-			
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	14			
	TOTAL WATER PLANT	2,781,461	212,154		2,993,615

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	SOURCE OF SUPPLY AND PUMPING PLANT (c)	.3 WATER TREATMENT PLANT (t)	TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	492,780	492.780				
	Franchises	-					
303	Land and Land Rights	-					
	Structures and Improvements	94.132		94.132			
	Collecting and Impounding Reservoirs						
	Lake, River and Other Intakes	86.258	86.258				
307	Wells and Springs	886.962	886.962				
308	Infiltration Galleries and Tunnels	_	1				
	Supply Mains						
310	Power Generation Equipment	3.275		3.275			
311	Pumping Equipment	567,717		567,717			
320	Water Treatment Equipment	60.897		m 1'LL' (' L)4	60.897		
330	Distribution Reservoirs and Standpipes	-			7. 70		
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						
	Transportation Equipment	29.444					29,444
	Stores Equipment	1 - Table 100		-			
	Tools, Shop and Garage Equipment	7.658					7.658
	Laboratory Equipment	-					
	Power Operated Equipment						
	Communication Equipment						
	Miscellaneous Equipment						
	Other Tangible Plant						
	TOTAL WATER PLANT	2,993,615	1,466,000	723,513	60,897	706,103	37,102

W-4(b)

GROUP I

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	- Carlo - Carl	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	T. T.		
334	Meters and Meter Installations	20		5.00%
335	Hydrants			F4
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.

W-5 Group 1

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	CREDITS (d+e)
301	Organization	413,953	24,639		24,639
304	Structures and Improvements	17,543	2,732		2,732
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes	34,485	2,157		2,157
307	Wells and Springs	340,407	21,248		21,248
308	Infiltration Galleries and Tunnels				
309	Supply Mains	-			
310	Power Generation Equipment		64		64
311	Pumping Equipment	410,399	15,280		15,280
320	Water Treatment Equipment	20,254	3.095	1-11	3,095
330	Distribution Reservoirs and Standpipes	-			
331	Transmission and Distribution Mains	167,291	17,436		17,436
333	Services				
334	Meters and Meter Installations	16,009	926		926
335	Hydrants		100		
336	Backflow Prevention Devices			V	
339	Other Plant Miscellaneous Equipment	53,405	3,231		3,23
340	Office Furniture and Equipment	4			
341	Transportation Equipment	18,420	5,889		5,889
342	Stores Equipment	-			
343	Tools, Shop and Garage Equipment	7,137	73		73
344	Laboratory Equipment	-			
345	Power Operated Equipment				
346	Communication Equipment	5.1	14		
347	Miscellaneous Equipment	-			
348	Other Tangible Plant				
T	OTAL WATER ACCUMULATED DEPRECIATION	1,499,303	96,770	34)	96,770

^{*} Specify nature of transaction Use () to denote reversal entries W-6(a) GROUP

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

ACCT. NO. (a)	ACCOUNT NAME (6)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (j)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (1)
301	Organization					438,592
304	Structures and Improvements	400000000000000000000000000000000000000				20,275
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					36,642
307	Wells and Springs					361.655
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					64
311	Pumping Equipment					425,679
320	Water Treatment Equipment					23,349
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					184,727
333	Services					
334	Meters and Meter Installations					16,935
335	Hydrants	A				
336	Backflow Prevention Devices		4 1			
339	Other Plant Miscellaneous Equipment					56,636
340	Office Furniture and Equipment					
341	Transportation Equipment					24,309
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					7,210
344	Laboratory Equipment				4	
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL W	ATER ACCUMULATED DEPRECIATION					1,596,073

W-6(b)

GROUP I

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

	REFERENCE	WATE
(a)	(b)	,
Balance first of year		1,446,27
Add credits during year.	W-8(a)	
Contributions received from Capacity, Main Extension and Customer Connection Charges		
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	155,839
Total Credits		155,83
	1	
Less debits charged during the year	1 1	
(All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		1,602,110
Explain all debits charged to Account 271 during the year below:	how the amount is determined.	
Explain all debits charged to Account 271 during the year below:		
Explain all debits charged to Account 271 during the year below:		
Explain all debits charged to Account 271 during the year below:		
Explain all debits charged to Account 271 during the year below:		
Explain all debits charged to Account 271 during the year below:		
Explain all debits charged to Account 271 during the year below:		
Explain all debits charged to Account 271 during the year below:		
Explain all debits charged to Account 271 during the year below:		
Explain all debits charged to Account 271 during the year below:		

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		S	\$
Total Credits			S

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	424,812
Debits during the year: Accruals charged to Account 272	49,581
Other debits (specify)	
Total debits	49,581
Credits during the year (specify)	
Total credits	
Balance end of year	474,393

W-8(a) GROUP I UTILITY NAME: East Central Florida Services Inc.

YEAR OF REPORT December 31, 2011

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)
Irrigation Well for center pivots	Property	155,839.00
Total Credits		155,839.00

WATER OPERATING REVENUE

AMOUN (e	YEAR END NUMBER OF CUSTOMERS (d)	BEGINNING YEAR NO. CUSTOMERS * (c)	DESCRIPTION (b)	ACCT. NO. (a)
163,55	1	1	Water Sales:	
24.400			Unmetered Water Revenue Agriculture	
31,126	70	70	Metered Water Revenue	
20.004	- 10	10	Sales to Residential Customers	
38,331	10	10	Sales to Commercial Customers	161.2
			Sales to Industrial Customers	161.3
			Sales to Public Authorities	161.4
			Sales Multiple Family Dwellings	161.5
69,457	80	80	Total Metered Sales	
			Fire Protection Revenue:	462.1
			Public Fire Protection	Franklin (
			Private Fire Protection	462.2
	I A . A . A . A		Total Fire Protection Revenue	
			Other Sales To Public Authorities	464
			Sales To Irrigation Customers	
			Sales For Resale	
			Interdepartmental Sales	
233,011		P P	Total Water Sales	7371
			Other Water Revenues:	469
	AFPD	Funds Prudently Invested or	Guaranteed Revenues (Including Allowance for	
			Forfeited Discounts	470
			Miscellaneous Service Revenues	471
			Rents From Water Property	472
			Interdepartmental Rents	473
			Other Water Revenues	474
	Other Water Revenues	Total		
233,01	er Operating Revenues	Total Wat	4-4-4-4-65	7 - 7

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

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

WATER UTILITY EXPENSE ACCOUNTS

NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	46,966		11,852
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	42,975		
610	Purchased Water			
615	Purchased Power	-		
616	Fuel for Power Production	-	T	
618	Chemicals			
620	Materials and Supplies	20,409	3,978	47
631	Contractual Services-Engineering	3.5-		
632	Contractual Services - Accounting	22,588		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	24,185		
635	Contractual Services - Testing			
636	Contractual Services - Other	9,111	(27)	2,250
641	Rental of Building/Real Property	14,603	12.677	
642	Rental of Equipment			
650	Transportation Expenses	12,321		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Comp.			
659	Insurance - Other	530		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.	4		
670	Bad Debt Expense			
675	Miscellaneous Expenses	8,484	7,610	
	Total Water Utility Expenses	202,172	24,238	14,149

W-10(a) GROUP 1

WATER EXPENSE ACCOUNT MATRIX

.8 ADMIN. & GENERAL EXPENSES (k)	7 CUSTOMER ACCOUNTS EXPENSE (j)	6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (;)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	3 WATER TREATMENT EXPENSES - OPERATIONS (r)
11,11	1,583	2,048		20,373	
42.97					
41				15,971	
22,58					
24.18	- 17				31-1-
1,92				6.888	
12,32					
53					
87 116,9	1,583	2,048		43,232	

W-10(b) GROUPI

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		26	(4)	26	26
February		46		46	46
March		7		7	7
April		77		77	77
May		127		127	127
June		297		297	297
July		178		178	178
August		479	T T	479	479
September		216		216	216
October		193		193	193
November		36		36	36
December		30		30	30
Total for Year		1,712		1,712	1,712
Vendor N/A Point of del			es of such utilities below	× N/A	
		SOURCE OF SUI	PPLY		
	List for each source of s	supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
ECF has two ra	w water commercial	wells	750 gallons/Min	171,000 (CUP Limit)	Well

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)	WATER SOLD TO CUSTOMERS (Omit 000's) (t)
January					
February			p. 6		
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total				1-2	
for Year					
Point of de	livery	ater is a flat rate.	es of such utilities below:	N/A	
		SOURCE OF SU	PPLY		
1-1-	List for each source of		CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
ECF has 220 agr	ricultural wells or surfac	ce water pumps varying i	n capacity from 1,000 to 2	2 million gallons/day	

GROUP 1

W-11

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) (t)
January		127		127	127
February		15		15	15
March		713		713	713
April		21		21	21
May		306		306	306
June		64	F	64	64
July		116		116	116
August		21		21	21
September		100		100	100
October		18		18	18
November		102		102	102
December		15		15	15
Total		1,618		1,618	1,618
for Year				35.7	- 1077
Point of del If water is sold to		r redistribution, list name	es of such utilities below	N/A	
		SOURCE OF SUPP	PLY		
	List for each source of s	supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
ECF has 12 gen	eral wells or surface wa	ter pumps varying in cap	acity from 1,000 to 2 mi		

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

PUMPING AND PURCHASED WATER STATISTICS

(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		1.283	\\	1.283	1.283
February			A		
March		961		961	961
April					
Mav		1.638		1,638	1,638
June		4			
July		1,257		1,257	1,257
August					
September		1.247		1,247	1.247
October					
November		1.090		1,090	1,090
December		in the second se			
Total for Year		7,476		7,476	7,476
Point of de		r redistribution, list name	es of such utilities below	: N/A	
		SOURCE OF SUPI	PLY	_	
		SOURCE OF SUPI	PLY		
	List for each source of	supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE O SOURC
	List for each source of		CAPACITY OF WELL	PER DAY FROM SOURCE	

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2011

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:

turer: None

FILTRATION

Type and size of area:

Pressure (in square feet): Manufacturer: None

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

W-12

GROUP I

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	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 S	ystem Meter Equivalents	7

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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation	(7326 Gallons/365/218=92 gallons/day/home	
	W-I3	_

W-I3 GROUP I

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 Sys	tem Meter Equivalents	143

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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:	(1,712 gallons/365 days)/350 gallons/day = 13 ERC	
	W/13	

W-I3 GROUP I

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	- Far 3+5.	
In.	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 S	ystem Meter Equivalents	.55.

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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

RC Calculation: (1,768 gallons/	65/350 days)=14 ERC		
		W-13	

W-13 GROUP I

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 Sys	tem Meter Equivalents	Unmetered Wate

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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

N/A			
	W-13		

GROUP 1

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?	
e. 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

UTILITY NAME: East Central Florida Services, Inc. YEAR OF REPORT December 31, 2011 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. GROUP I

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?	
C. When will construction begins	
d. Attach plans for funding the required upgrading.	- 2-
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 requirementsof the CUP? Yes	
b. If not, what are the utility's plans to gain compliance?	
* An ESC is distanciand based on the relaulation on the bottom of Done W 12	

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, 2011

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. 6,998,990,000 gal(CUP)/365/350 = 54,787	
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?	
* As CDC to depend and bessed on the neither the bare of CDE . W 12	

An ERC is determined based on the calculation on the bottom of Page W-13.
 W-14

WASTEWATER

OPERATING

SECTION

Note:

This utility is a water only service; therefore, Pages S-1 through S-13 have been omitted from this report.

Reconciliation of Revenue to

Regulatory Assessment Fee Revenue Water Operations

Water Operations Class A & B

Company: East Central Florida Services, Inc. For the Year Ended December 31, 2011

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue Unmetered Water Revenues (460) Ag Water	163,554	163,554	
Total Metered Sales (461.1 - 461.5)	69,457	69,457	
Total Fire Protection Revenue (462.1 - 462.2) Other Sales to Public Authorities (464) Sales to Irrigation Customers (465)			Yes -
Sales for Resale (466) Interdepartmental Sales (467) Total Other Water Revenues (469 - 474)	7-		5
Total Water Operating Revenue LESS: Expense for Purchased Water from FPSC-Regulated Utility Net Water Operating Revenues	233,011	233,011	•
	233,011	233,011	0

Exp	anations:	
	0001200340.00	

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)