CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

Public Service Commission

So Not Remove From This Office

OF

East Central Florida Services, Inc.

Exact Legal Name of Respondent

Mr David R Wright St. Cloud, FL 34773 WU643-17-AR

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 2017

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 answered 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 by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9		
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Basis for Wastewater Depreciation Charges	S-5	Calculation of ERC's	S-11		
Analysis of Entries in Wastewater Depreciation	S-6	Wastewater Treatment Plant Information	S-12		
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EXECUTIVE SUMMARY

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2017

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

YES X	NO	 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 Office) of the utility) *

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.

^{*} 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.

ANNUAL REPORT OF

East Central Florida Services, Inc.

County: Osceola, Brevard, & Orange

List below the exact mailing address of the utility for which normal correspondence should be sent:	
David Wright 4550 Deer Park	
St. Cloud, FL 34773	
Telephone: 407-957-6651	
E Mail: dwright@ari-slc.com	
WEB Site: None	
Sunshine State One-Call of Florida, Inc. Member Number EC1032	
Name and address of person to whom correspondence concerning this report should be addressed:	
David Wright 4550 Deer Park	
St. Cloud. FL 34773	
Telephone: 321-704-5602	
List below the address of where the utility's books and records are located:	
13754 Deseret Lane	
St. Cloud, FL 34773	
Telephone: 407-957-6651	
List below any groups auditing or reviewing the records and operations: None	
Date of original organization of the utility: 4/29/1992	
Check the appropriate business entity of the utility as filed with the Internal Revenue Service	
Individual Partnership Sub S Corporation 1120 Corporation	
List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities	
of the utility:	Percent
Name	Ownership
1 Taylor Creek Management Company	100%
2	
3	
5	
6	
7	
8	
9	

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE	TITLE OR POSITION	ORGANIZATIONAL UNIT TITLE	USUAL PURPOSE FOR CONTACT
(1)	(2)	(3)	WITH FPSC
David Wright	Manager	Taylor Creek	Regulatory
David VVIIgin	Wallagel	Management	Regulatory
Elijah Skidmore	Assistant Controller	Deseret Cattle & Citrus	Regulatory
			1
			
			1

⁽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 not normally reached at the company.
(3) Name of company employed by if not on general payroll.

COMPANY PROFILE

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

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

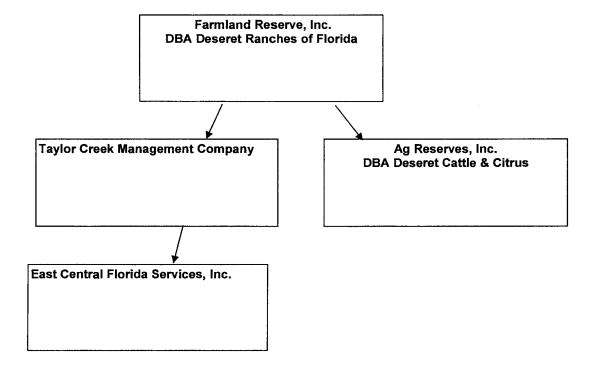
- A. East Central Florida Services, Inc. (ECFSI) was incorporated 10/12/89. It was certified by the Florida Public Service Commission on 3/27/92 to provide water services.
- B. ECFSI provides primarily agricultural water along with commercial water and potable water to homes within its

iroa.	
C. ECFSI continues to look for opportunities to provide raw water to commercial or governmental entities. Objective include renewal of ECFSI's consumptive use permits. This process is complicated by the water use and supply olanning process presently conducted by the water management district.	es
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 outsing 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.	ide
F. None	
	_

PARENT / AFFILIATE ORGANIZATION CHART Current as of December 31, 2017

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

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



COMPENSATION OF OFFICERS

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Don M Sleight	Director/CEO	<1%	C
K Erik Jacobsen	Director/ President	<1%	C
David R.Wright	Vice President	5%	C
Paul L Allen	Secretary/Treasurer/Director	<1%	C
Scott Smith	Assistant Secretary/Treasurer	<1%	C

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.				
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)	
Don M Sleight	Director	2	0	
K Erik Jacobsen	Director	2	0	
Paul L. Allen	Director	2	0	

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 AFFILIATED ENTITY (d)
See E 10(a)			

^{*} 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)
Don M Sleight	Chairman CEO, Farmland Reserve, Inc.	Director/CEO	Farmland Reserve, Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
Don M Sleight	CEO, AgReserves, Inc.	Director/CEO	AgReserves, Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
K Erik Jacobsen	President, Farmland Reserve Inc.	President	Farmland Reserve, Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
K Erik Jacobsen	Executive VP, AgReserves, Inc.	Executive Vice President	AgReserves, Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
David R Wright	Land and Governmental Affairs Manager	Vice President	Taylor Creek Management Co. 4550 Deer Park, St. Cloud, FL 34773
Paul L Allen	Vice President, AgReserves, Inc.	Secretary/Treasurer VP	AgReserves, Inc 79 South Main Street Suite #1100 Salt Lake City, UT
Scott Smith	Division Controller, AgReserves, Inc.	Assistant Secretary/Treasurer	Taylor Creek Management Co. 4550 Deer Park, St. Cloud, FL 34773

YEAR	OF	RE	PORT
Decem	ber	31.	2017

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.

	ACCETC DEVENUES				EXDENICE		
	ASSETS		REVENUES		EXPENSES		
BUSINESS OR	BOOK COST	ACCOUNT	REVENUES	ACCOUNT	EXPENSES	ACCOUNT	
SERVICE CONDUCTED	OF ASSETS		GENERATED		INCURRED		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
None	\$		S		\$		
			1				
					i		
	- I A - / I			·			
			1				

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, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. 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	JAL 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		Р	38,713
Farmland Reserve, Inc.	Lease of Wells		Р	14,231
Deseret Cattle & Citrus	Water Agriculture		S	171,058
Deseret Cattle & Citrus	Water Residential & CUWA		S	28,983
Deseret Ranches of Florida	Lease of Office		Р	3,548
Taylor Creek Management Company	Management		Р	21,159
AgReserves, Inc.	Management Fee		S	12,238
Deseret Cattle & Citrus	Vehicle Maintenance & Fuel		Р	12,384
AgReserves, Inc.	Interest Expense		Р	8,379
Deseret Cattle & Citrus	Benefits & Fringe		Р	27,976
100000000000000000000000000000000000000				
		,		

1. Enter in this part all transactions relating 3. to the purchase, sale, or transfer of assets.

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

2 Below are examples of some types of transactions to include:

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

The columnar instructions follow:

(a) Enter name of related party or company.

(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".

-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		 (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	DESCRIPTION OF ITEMS	SALE OR	NET BOOK	GAIN OR LOSS	FAIR MARKET	
OR RELATED PARTY	(_b)	PURCHASE	VALUE	(.)	VALUE	
(_a)		PRICE (c)	(a)		(4)	
None			\$	\$	l;	
17.11						
	W					
		1	I .		i	

Financial Section

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)	,/	(c)	(d)	(e)
` '	UTILITY PLANT	F-7	3,540,890	3,545,077
101-106	Utility Plant	1-/	3,340,690	3,543,011
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,989,515)	(2,068,570)
	Net Plant		1,551,375	1,476,508
		-		
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116*	Other Utility Plant Adjustments			
110 1	Total Net Utility Plant		1,551,375	1,476,509
	•	-		
121	OTHER PROPERTY AND INVESTMENTS	F-9		
121	Nonutility Property	1-5	1	
122	Less: Accumulated Depreciation and Amortization		-	-
	Net Nonutility Property		-	
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
	Total Other Property & Investments	-	-	-
131	CURRENT AND ACCRUED ASSETS		105.050	10.500
	Cash		105,952	18,592
132	Special Deposits	F-9		<u> </u>
133	Other Special Deposits	F-9	-	
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated	F-11	2,679	9,106
	Provision for Uncollectible Accounts			
145	Accounts Receivable from Associated Companies	F-12	12,267	11,627
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			
162	Prepayments		3,891	3,987
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	650	650
	Total Current and Accrued Assets		125,439	43,963
		-		
			L	

^{*} Not Applicable for Class B Utilities

YEAR OF REPORT December 31, 2017

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
181	DEFERRED DEBITS	F-13		
	Unamortized Debt Discount & Expense			
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	& Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Defer	red Debits	-	-
	TOTAL ASSETS AND OTHER	R DEBITS	1,676,814	1,520,472
	A COLUMN TO THE PARTY OF THE PA			

^{*} 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

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
201	EQUITY CAPITAL	F-15	100	10
	Common Stock Issued	7.15		
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion		-	
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired		-	
	Capital Stock		4.540.004	1 512 00
211	Other Paid - In Capital		1,512,904	1,512,90
212	Discount On Capital Stock			
213	Capital Stock Expense			4
214-215	Retained Earnings	F-16	(1,732,327)	(1.835.024
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		(219,323)	(322,02
		l l		
221	LONG TERM DEBT	F-15	-	
	Bonds	F-15	-	
221	Bonds Reacquired Bonds		-	
222 *	Bonds Reacquired Bonds Advances from Associated Companies	F-17	-	
222 *	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt		-	
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 *	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt	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	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 Pavable Notes Payable	F-17 F-17 F-18	-	
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	-	
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 Pavable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies	F-17 F-17 F-18	- - - - - 946.353	946.35
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 Pavable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits	F-17 F-17 F-18 F-18 F-18		
222 * 223 224 231 232 233 234 235 236	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Pavable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes	F-17 F-17 F-18 F-18	- - - - 946.353 6.809	
222 * 223 224 231 232 233 234 235	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Pavable 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		
222 * 223 224 231 232 233 234 235 236 237 238	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	F-17 F-17 F-18 F-18 F-18 W/S-3		
222 * 223 224 231 232 233 234 235 236 237 238 239	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Pavable Notes Payable Accounts 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	6.809	
222 * 223 224 231 232 233 234 235 236 237 238	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Pavable 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 W/S-3	6.809	6.32
222 * 223 224 231 232 233 234 235 236 237 238 239	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt CURRENT AND ACCRUED LIABILITIES Accounts Pavable Notes Payable Accounts 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	6.809	946.35 6.32 5.68

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

NO. (a) 251 252 253 255 261	DEFERRED CREDITS Unamortized Premium On Debt Advances For Construction Other Deferred Credits Accumulated Deferred Investment Tax Credits Total Deferred Credits OPERATING RESERVES Property Insurance Reserve Injuries & Damages Reserve	F-13 F-20 F-21	YEAR (d) -	YEAR (e)
251 252 253 255 261	Unamortized Premium On Debt Advances For Construction Other Deferred Credits Accumulated Deferred Investment Tax Credits Total Deferred Credits OPERATING RESERVES Property Insurance Reserve	F-13 F-20	(d) - -	(e)
252 253 255 261	Unamortized Premium On Debt Advances For Construction Other Deferred Credits Accumulated Deferred Investment Tax Credits Total Deferred Credits OPERATING RESERVES Property Insurance Reserve	F-20	-	-
253 255 261	Advances For Construction Other Deferred Credits Accumulated Deferred Investment Tax Credits Total Deferred Credits OPERATING RESERVES Property Insurance Reserve		-	-
253 255 261	Advances For Construction Other Deferred Credits Accumulated Deferred Investment Tax Credits Total Deferred Credits OPERATING RESERVES Property Insurance Reserve		-	-
255	Accumulated Deferred Investment Tax Credits Total Deferred Credits OPERATING RESERVES Property Insurance Reserve		-	
261	Total Deferred Credits OPERATING RESERVES Property Insurance Reserve		-	
	OPERATING RESERVES Property Insurance Reserve		-	
	Property Insurance Reserve			
262				
262	Injuries & Damages Reserve			
	mjurios de Daniagos Nosor vo			
263	Pensions and Benefits Reserve		24.843	21,862
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		24,843	21,862
- J	CONTENTS TO A LIP OF CONCERNACION		1.662.816	1 ((8 51)
271	CONTRIBUTIONS IN AID OF CONSTRUCTION	F-22	1,667,716	1,667,716
	Contributions in Aid of Construction		(770.000)	(005.447)
272	Accumulated Amortization of Contributions	F-22	(752,056)	(805,447)
	in Aid of Construction		0.5 (0)	0/0.0/0
	Total Net C.I.A.C.		915,660	862,268
281	ACCUMULATED DEFERRED INCOME TAXES		-	
	Accumulated Deferred Income Taxes -	İ		
	Accelerated Depreciation	1		
282	Accumulated Deferred Income Taxes -		_	
202	Liberalized Depreciation	1		
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		-	-
			1.656.015	1.600.450
	TOTAL EQUITY CAPITAL AND LIABILITIES		1,676,815	1,520,472

COMPARATIVE OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR *
(a)		(c)	(d)	(e)
400	UTILITY OPERATING INCOME	F-3(b)	242,451	239,675
	Operating Revenues			
469,530	I Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating	Revenues	242,451	239,675
401	Operating Expenses	F-3(b)	294,665	291,610
	Depreciation Expense:	F-3(b)	79,000	79,05
	Less: Amortization of CIAC	F-22	(53,892)	(53,392
	Net Depreciation Expense		25,108	25,66
		-		
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)	26040	20.44
408	Taxes Other Than Income	W/S-3	26,340	29,44
409	Current Income Taxes	W/S-3		
	Deferred Federal Income Taxes	W/S-3		
	Deferred State Income Taxes	W/S-3		
	Provision for Deferred Income Taxes - Credit	W/S-3		
	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	-	346,113	346,71
	Net Utility Operating Income		(103,662)	(107,041
469,530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Pa	ge F-3(c)]	(103,662)	(107,041
		-		

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER	WASTEWATER	OTHER THAN
SCHEDULE W-3 *	SCHEDULE S-3 *	REPORTING
	(g)	SYSTEMS
	\g/	(h)
000.075		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
239,675		
239,675		
291 610		
291.610 79,055		
1		
(53.392) 25,663		
25,003		
29.443		
29.443		
346,717		
(407.044)		
(107,041)		
-		
(107,041)		
(107,041)		
	/ S-3 for all rate groups.	
3		
		E 0//->

F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
	(8)	(6)	(d)	fi _e)
(a)	Operating Income [from page F-3(a)]		(103,662)	(107,041)
Total Utility	Operating income [from page 1-5(a)]	1	(222,000)	,
415	OTHER INCOME AND DEDUCTI	ONS	-	•
	Revenues-Merchandising, Jobbing	, and	†	
	Contract Deduc	tions		
416	Costs & Expenses of Merchandising		- [-
	Jobbing, and Contract Work			
419	Interest and Dividend Income		303	119
421	Nonutility Income		8,808	12,605
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		9,111	12,724
		_		
408.20	TAXES APPLICABLE TO OTHER INCOME			
408.20				
400.20	Taxes Other Than Income Income Taxes	- 		
409.20	Provision for Deferred Income Taxes			
410.20			_	
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income		1	•
427	INTEREST EXPENSE	F-19	2,722	8,379
	Interest Expense			
428	Amortization of Debt Discount & Expense	F-13	_	
429	Amortization of Premium on Debt	F-13	-	
	Total Interest Expense		2,722	8,379
433	EXTRAORDINARY ITEMS			
755	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
707.30	Total Extraordinary Items			
	Tom Dandordina J 101116			
		NET DICOLO	(07.070)	(100, 605)
		NET INCOME	(97,273)	(102,697)
		-		
F 1. 1. F	11 T			

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT.	ACCOUNT NAME	REF.	WATER	WASTEWATER
NO.	(b)	PAGE	UTILITY	UTILITY
(a)		(c)	(d)	(e)
101	Utility Plant In Service	F-7	3,128,163	
	Less:		_	
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	(2,068,570)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,667,716)	
252	Advances for Construction	F-20	-	
	Subtotal		(608,122)	
272	Add: Accumulated Amortization of	F-22	805,447	
	Contributions in Aid of Construction			
	Subtotal		197,325	
114	Plus or Minus:	F-7		
114	Acquisition Adjustments (2)	F-/	-	
115	Accumulated Amortization of	F-7		
113	Acquisition Adjustments (2)	1-7	- [
	Working Capital Allowance (3)	 	36,451	
	Other (Specify):		30,431	
		- I		
]		
	R	ATE BASE	233,776	
	NET LITH ITW OPER ATRIC BYCOME			
	NET UTILITY OPERATING INCOME		(107,041)	
AC	CHIEVED RATE OF RETURN (Operating Income / Rate Base)		-45.79%	

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.

Current Commission Return on Equity: %

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				0.00%
Preferred Stock				
Long Term Debt	946,353	100.00%	2.00%	2.00%
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain) Adj Clearing out negative equity				0,00%
Total	946,353			2.00%

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

APPROVED RETURN ON EQUITY

13.11%
Commission order approving Return on Equity:
Docket No. 910114-WV order no. unknown
APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR
Current Commission Approved AFUDC rate: %
Commission order approving AFLIDC 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.

⁽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.

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	 OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENT S PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	(322,020)		322,020		-
Preferred Stock					
Long Term Debt	946,353				946,353
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					
Deferred Inc. Taxes					
Other (Explain)					
Total	624,333				946,353

Adjustment Clearing out negative equity

UTILITY PLANT ACCOUNTS 101 -106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	3,128,163			3,128,163
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			-
105	Construction Work in Progress	416,914			416,914
106					-
	Total Utility Plant	3,545,077	-	-	3,545,077

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

ACCT. NO.	DESCRIPTION (b)	WATER (¿)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS	TOTAL (fl
114	Acquisition Adjustment			(6)	N/A
		\$	\$	s	
Total Pla	ant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
Total Ac	cumulated Amortization	\$	\$	\$	\$
Net Acq	uisition Adjustments	S	\$	s	\$

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

DESCRIPTION	WATER	WASTEWATER	OTHER THAN	TOTAL
(a)	(b)	(c)	REPORTING SYSTEMS	(e)
ACCUMULATED DEPRECIATION Account 108 Balance first of year	1,989,515		(6)	1,989,515
Credit during year: Accruals charged to: Account 108 1 (1) Account 108.2 (2)	79,055			79,055
Account 108.2 (2) Account 108.3 (2)				
Other Accounts (specify):				
Salvage Other Credits (Specify):				
Total Credits	79,055	-		79,055
Debits during year:	-			-
Book cost of plant retired				
Cost of Removal Other Debits (specify):				
Total Debits	-			-
Balance end of year	2,068,570			2,068,570
ACCUMULATED AMORTIZATION Account 110 Balance first of year				
Credit during year: Accruals charged to:				
Account 110.2 (3)				
Other Accounts (specify):				
Total credits				
Debits during year: Book cost of plant retired				
Other debits (specify):				
Total Debits				
Balance end of year				
j				

⁽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	ACCT.	AMOUNT (_e)
N/A	\$		\$
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	S	3	\$	\$
Total Nonutility Property	\$	\$	S	

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): N/A	\$
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Spe	ecial 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	L	S
OTHER INVESTMENTS (Account 125): N/A		
	S	S
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Acc	unt 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 Accounts 142 and 144 should be listed individually.

DESCRIPTION		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	9,106	1
Water	>,100	
Wastewater		
Other		
		9,106
Total Customer Accounts Receivable		9,106
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Total Other Accounts Receivable		
NOTES RECEIVABLE (Account 144):		
Tallia Davida		
Total Notes Receivable		-
Total Accounts and Notes Receivable		9,106
ACCUMULATED PROVISION FOR		-
Add: Provision for uncollectibles for current year		
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	-	
Deduct accounts written off during year: Utility Accounts		
Others		
Total accounts written off	-	
Balance end of year		
,		
TOT	AL ACCOUNTS AND NOTES RECEIVABLE - NET	9,106

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION	TOTAL	
(a)	(b)	
	8	
AgReserves, Inc.	20,304	
Farmland Reserve, Inc.	143	
Taylor Creek Management Company Corporation of the Presiding Bishop	(9,389)	
Corporation of the Presiding Bishop	569	
Total ,	11,627	

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	BALANCE END
(a)	OF YEAR
	(b)
·	\$
Deposits	650
Total Miscellaneous Current and Accrued Liabilities	650
Total Processing Controls and Thousand Distolling	030

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

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182 Report each item separately.

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

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) N/A		
	S	s
Total Deferred Rate Case Expense	S	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	S	S
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
Total Regulatory Assets		
TOTAL A MOON A A TOUGH PRINTING PRINTIN		1

TOTAL MISCELLANEOUS DEFERRED DEBITS

December 31, 2017

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION	RATE	TOTAL
(a)	(b)	(c)
COMMON STOCK	1	1
Par or stated value per share		
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]	INTEREST	PRINCIPAL
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	ANNUAL	FIXED OR	AMOUNT PER
(a)	RATE	VARIABLE *	BALANCE SHEET
	(b)	(c)	(d)
N/A			i i
	+		
	+		
	1		
	†		
		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.

ACCT.	DESCRIPTION	AMOUNTS
NO.	(b)	(c)
(a)		
215	Unappropriated Retained Earnings:	(1,732,327)
	Balance Beginning of Year	
439		
	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits:	
	Roundina	
	Total Credits:	
	Total Credits:	
	Debits:	
	Decits.	
	Total Debits:	
435	Balance Transferred from Income	(102,697)
436	Appropriations of Retained Earnings:	-
	Total Appropriations of Retained Earnings	
	Total Appropriations of Retained Earnings	
437	Dividends Declared:	
438		
	Common Stock Dividends Declared	
	Total Dividends Declared	!
216	V	(1,835,024)
215	Year end Balance	(1,855,024)
214	Appropriated Retained Earnings (state balance and	
217	purpose of each appropriated amount at year end):	
	purpose of cum appropriated unious at your endy.	
1 !		
214	Total Appropriated Retained Earnings	-
[
Total Dat	ained Earnings	(1,835,024)
Total Reta	lined Earnings	(1,033,024)
Notes to 5	Statement of Retained Earnings:	·,·,
Notes to a	natement of Retained Lamings.	
	·	

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT ACCOUNT 224

NNUAL RATE		AMOUNT PER BALANCE SHEET (d) \$
% % %	(c)	(q)
% % %		(q)
% %		\$
%		
%		
0/		
70		
%		
%		
%		
%		
%		
%		
%		
%		
	% % % % % %	% % % % % %

^{*} 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	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF	RATE	VARIABLE *	BALANCE SHEET
MATURITY)	(b)	(c)	(d)
(a)			
NOTES PAYABLE (Account 232): N/A	%		
	%		
	%		
	%	<u></u>	
	%		
	%		
	%		
The state of the s	%		
Total Account 232	%		-
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	70		
Farmland Reserve, Inc.	2%		946,353
	%		
	%		
	%		
	%		
	%		h
	%		
Total Account 234			946,353
* Transition of the state of th			

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

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

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	1		INTEREST DURING ACCRUED YEAR	INTEREST 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.	_		8.379	8,379	
Total Account 237.1	-		8,379	8,379	-
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427			
Total Account 237.2	-		-	-	-
Total Account 237 (1)	-		8,379	8,379	-
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	o, our.out
Net Interest Expensed to Account No. 427 (2)			8,379		

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)			BALANCE END
			OF YEAR
			(b)
Accounts Payable - Trade			911
Accounts Payable - Miscellaneous			2,950
Payroll Clearing			2,275
FICA Payable			990
Federal Withholding Payable			579
Savings & Investment Payable			34
Roth IRA Payable			-
Health Insurance Payable			(2,055)
Supplemental Health Payable			(27)
Life Insurance Payable			-
Met Life Payable			10
Federal Unemployment Payable			18
State Unemployment Payable FL			0
Pension Benefits - Pension Plus			-
Total Miscellaneous Current and Accrued Liabilities			5,685
		NCES FOR CONSTRUCTION	

NAME OF PAYOR *	BALANCE	DEBITS	CREDITS	BALANCE END
(a)	BEGINNING	ACCT. AMOUNT	(e)	OF YEAR
N/A	\$	\$	\$	S
		1		
		}	1	1
				1
Total	\$	\$	\$	\$
		7		

^{*} 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)
	WRITTEN OFF DURING YEAR (b)

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING	TOTAL (e)
Balance first of year	1,667,716			1,667,716
Add credits during year:	-			_
Less debit charged during the year	-			_
Total Contribution In Aid of Construction	1,667,716			1,667,716

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W&WW OTHER THAN SYSTEM REPORTING	TOTAL (e)
752,056			752,056
53,392			53,392
-			-
805,447			805,447
	(W-8(a)) (b) 752,056 53,392	(W-8(a)) (S-8(a)) (c) 752,056 53,392	(W-8(a)) (S-8(a)) THAN SYSTEM REPORTING 752,056 53,392

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2017

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

l 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)	(102,697
Reconciling items for the year: Taxable income not reported on books:		
Turable meeting not reported on books.	`	
Deductions recorded on books not deducted for return:		
Depreciation		40,948
Employee Benefits		7,697
Income recorded on books not included in return:		
Coin on Colo of Accet		
Gain on Sale of Asset CIAC Amortization		(53,892)
Deduction on return not charged against book income:		
Amortization of acquisition, reorganization & start up cost		4.704
Federal tax net income		(112,648)
Computation of tax :	<u> </u>	
•		

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
SISIEM NAME/COUNTI NOMBER
East Central Florida Services - Group 1 Only

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

SCHEDULE OF YEAR END WATER RATE BASE

ACCT.	ACCOUNT NAME	REFERENCE	WATER
NO.	(b)	PAGE	UTILITY
(a)		(c)	(d)
101	Utility Plant In Service	W-4(b)	\$ 3,128,163
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	(2.068.570)
110	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(1.667.716)
252	Advances for Construction	F-20	
		Subtotal	\$ (608,123)
272	Add:	W-8(a)	\$ 805,447
2/2	Accumulated Amortization of	(a)	500,447
	Contributions in Aid of Construction	Subtotal	\$ 197,324
		Subiolai	107,524
114	Plus or Minus:	F-7	
	Acquisition Adjustments (2)		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		36,451
	Other (Specify):		
		WATER RATE BASE	\$ 233,775
	WATER OPERATING INCOME	W-3	\$ (107,041)
	ACHIEVED RATE OF RETURN (Water Operating	Income / Water Rate Base)	-45.79%

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

Operating Revenues	ACCT	. ACCOUNT NAME	REFERENCE	CURRENT	
(a)	МО	.) (b)	PAGE	YEAR	
A00 UTILITY OPERATING INCOME W-9 \$ 239,670	(a	1	(c)	(d)	
Operating Revenues					
Net Operating Revenues \$ 239,678	_ 400		W-9	\$	239,675
Net Operating Revenues \$ 239,67:					
401 Operating Expenses W-10(a) \$ 291,611 403 Depreciation Expense W-6(a) 79,05 Less: Amortization of CIAC W-8(a) (53,38) Net Depreciation Expense \$ 25,66 406 Amortization Expense \$ 25,66 407 Amortization Expense (Other than CIAC) F-8 408 Taxes Other Than Income Utility Regulatory Assessment Fee 10,78 408.11 Property Taxes 4,47 408.12 Payroll Taxes 4,47 408.13 Other Taxes and Licenses 5,70 408.14 Total Taxes Other Than Income \$ 29,44 409.1 Income Taxes 409.1 410.10 Deferred State Income Taxes 410.10 411.10 Provision for Deferred Income Taxes 410.11 412.10 Investment Tax Credits Deferred to Future Periods 412.11 Investment Tax Credits Restored to Operating Income \$ 346,717 Utility Operating Expenses \$ 346,717 449 Add Back: W-9 \$ Guaranteed Revenue (and AFPI) 413 Income Town Utility Plant Lessed to Others 414 Gains (Iosses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041) Total Utility Operating Income \$ (107,041) 409 Add Back: W-9 \$ 419 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041) 410 Construction Constructio	469	Less: Guaranteed Revenue and AFPI	W-9		
403 Depreciation Expense		Net Operating Revenues		\$	239,675
403 Depreciation Expense W-6(a) 79,055 Less: Amortization of CIAC W-8(a) (53,39) Net Depreciation Expense \$ 25,666 406 Amortization of Utility Plant Acquisition Adjustment F-7 407 Amortization Expense (Other than CIAC) F-8 408.10	401	Operating Expenses	W-10(a)	\$	291,610
Less: Amortization of CIAC W-8(a) (53,39) Net Depreciation Expense \$ 25,66; 406 Amortization of Utility Plant Acquisition Adjustment F-7 407 Amortization Expense (Other than CIAC) F-8 408.10 Taxes Other Than Income Utility Regulatory Assessment Fee Utility Regulatory Assessment Fee Utility Regulatory Assessment Fee 408.11 Property Taxes 4.47; 408.12 Payroll Taxes 5,700 408.13 Other Taxes and Licenses 8,481 409.1 Income Taxes 409.1 409.1 Income Taxes 410.10 Deferred Federal Income Taxes 410.11 Deferred State Income Taxes 411.10 Provision for Deferred Income Taxes 412.10 Investment Tax Credits Deferred to Future Periods 412.11 Investment Tax Credits Restored to Operating Income \$ 346,717 Utility Operating Expenses \$ 346,717 Utility Operating Income \$ (107,04) 469 Add Back: Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (Iosses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction \$ (107,04) Total Utility Operating Income \$ (107,04) 410	403	Depreciation Expense	W-6(a)		
Net Depreciation Expense \$ 25,66:					
406 Amortization of Utility Plant Acquisition Adjustment		<u> </u>	0(2)	•	
407 Amortization Expense (Other than CIAC) F-8		The Depreciation Expense		ľ	20,003
Taxes Other Than Income	406	Amortization of Utility Plant Acquisition Adjustment	F-7		
Utility Regulatory Assessment Fee 408.11 Property Taxes 4.47. 408.12 Payroll Taxes 5.700 408.13 Other Taxes and Licenses 8.488 408 Total Taxes Other Than Income \$ 29,44. 409.1 Income Taxes 410.10 Deferred Federal Income Taxes 410.11 Deferred State Income Taxes 411.10 Provision for Deferred Income Taxes 411.10 Provision for Deferred Income Taxes 411.10 Investment Tax Credits Deferred to Future Periods 412.11 Investment Tax Credits Restored to Operating Income 1 Utility Operating Expenses \$ 346,717 Utility Operating Income \$ (107,047 469 Add Back: W-9 \$ Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041 107,041	407	Amortization Expense (Other than CIAC)	F-8		
Utility Regulatory Assessment Fee 408.11 Property Taxes 4.47.	408.10	Taxes Other Than Income			10.785
408.11		Utility Regulatory Assessment Fee			,
408.12	408.11				4 473
408.13 Other Taxes and Licenses 8,480 408 Total Taxes Other Than Income \$ 29,445 409.1 Income Taxes 410.10					5.706
409.1 Income Taxes 409.1 Income Taxes 410.10 Deferred Federal Income Taxes 410.11 Deferred State Income Taxes 411.10 Provision for Deferred Income Taxes - Credit 412.10 Investment Tax Credits Deferred to Future Periods 412.11 Investment Tax Credits Restored to Operating Income Utility Operating Expenses 469 Add Back: Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)				<u> </u>	8,480
410.10 Deferred Federal Income Taxes 410.11 Deferred State Income Taxes 411.10 Provision for Deferred Income Taxes - Credit 412.10 Investment Tax Credits Deferred to Future Periods 412.11 Investment Tax Credits Restored to Operating Income Utility Operating Expenses \$ 346,717 Utility Operating Income \$ (107,04) 469 Add Back: Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,04)				\$	29,443
410.10 Deferred Federal Income Taxes 410.11 Deferred State Income Taxes 411.10 Provision for Deferred Income Taxes - Credit 412.10 Investment Tax Credits Deferred to Future Periods 412.11 Investment Tax Credits Restored to Operating Income Utility Operating Expenses \$ 346,717 Utility Operating Income \$ (107,04) 469 Add Back: Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,04)	409.1	Income Taxes			
410.11 Deferred State Income Taxes 411.10 Provision for Deferred Income Taxes - Credit 412.10 Investment Tax Credits Deferred to Future Periods 412.11 Investment Tax Credits Restored to Operating Income Utility Operating Expenses \$ 346,717 Utility Operating Income \$ (107,04* 469 Add Back: Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)	410.10				
Investment Tax Credits Deferred to Future Periods	410.11				
Investment Tax Credits Deferred to Future Periods	411.10	Provision for Deferred Income Taxes - Credit			
Utility Operating Expenses Utility Operating Income \$ (107,04') 469 Add Back: Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)	412.10				
Utility Operating Income \$ (107,04) 469 Add Back: Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)	412.11	Investment Tax Credits Restored to Operating Income			
469 Add Back: Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)		Utility Operating Expenses		\$	346,717
Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)		Utility Operating Income		\$	(107,041)
Guaranteed Revenue (and AFPI) 413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)	469	Add Back:	W-9	s	
413 Income From Utility Plant Leased to Others 414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)				ľ	
414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)	413				****
420 Allowance for Funds Used During Construction Total Utility Operating Income \$ (107,041)					-
Total Utility Operating Income \$ (107,041					
				\$	(107,041)
W 2					(107,011)
		W 2			

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (¿)	ADDITIONS	RETIREMEN (e)	CURRENT YEAR (;)
301	Organization	584,660			584,660
302	Franchises	-	J	1	
303	Land and Land Rights	-		and the second	
304	Structures and Improvements	94,132	·	10	94,132
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes	86,259		A WAY	86,259
307	Wells and Springs	913,944		and the production	913,944
308	Infiltration Galleries and Tunnels	-	1,8%	1 Jacob	
309	Supply Mains	-			
310	Power Generation Equipment	3,275		1.546.5	3,275
311	Pumping Equipment	596,343	-	-	596,343
320	Water Treatment Equipment	60,898			60,89
330	Distribution Reservoirs and Standpipes	- 1		(** · · · · · · · · · · · · · · · · · ·	
331	Transmission and Distribution Mains	686,151			686,15
333	Services	-			
334	Meters and Meter Installations	18,631			18,63
335	Hydrants	-			
336	Backflow Prevention Devices	-			
339	Other Plant Miscellaneous Equipment	21,809			21,80
340	Office Furniture and Equipment	-			
341	Transportation Equipment	54,257	.:-		54,25
342	Stores Equipment	-			
343	Tools, Shop and Garage Equipment	7,804		к -	7,80
344	Laboratory Equipment	-			
345	Power Operated Equipment	- 1		-	
346	Communication Equipment	-		1	
347	Miscellaneous Equipment	-			
348	Other Tangible Plant	-			
	TOTAL WATER PLANT	3,128,163		-	3,128,16

NOTE: Certain assest were reclassified into groups more clearly defining and better disclosing the nature of those assets. Beggining balances were adjusted accordingly.

<\$36,580> in assets taken from 339 "Other Plant Miscellaneous Equipuipment"

<\$1,321> in assets taken from 331 "Transmission and Distribution Mains"

\$16,912 in assets added to 307 "Wells and Springs" \$20,841 in assets added to 311 "Pumping Equipment"

\$146 in assets added to 343 "Tools, Shop and Garage Equipment"

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

WATER UTILITY PLANT MATRIX

ACCT.	ACCOUNT NAME	1		.2		.4	
NO.	(b)	1		SOURCE	.3	TRANSMISSION	
	(0)		.1	OF SUPPLY	WATER	AND	.5
(a)		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
	}	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
						(g)	(h)
		(c)	(d)	(e)	(f)	(8)	(11)
	Organization	584.660	584.660				·
	Franchises						
	Land and Land Rights	_					
304	Structures and Improvements	94.132		94,132			
305	Collecting and Impounding Reservoirs	_					
306	Lake, River and Other Intakes	86.259	86.259				
	Wells and Springs	913,944	913,944				
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	- 1					
310	Power Generation Equipment	3.275		3.275			
311	Pumping Equipment	596,343		596.343			
320	Water Treatment Equipment	60.898			60.898		
	Distribution Reservoirs and Standpipes	_					
331	Transmission and Distribution Mains	686,151				686.151	
333	Services	-					
	Meters and Meter Installations	18,631				18.631	
335	Hydrants						
336	Backflow Prevention Devices	_	" " " " " " " " " " " " " " " " " " " "				
339	Other Plant Miscellaneous Equipment	21.809		21.809			
340	Office Furniture and Equipment						-
	Transportation Equipment	54,257					54,257
	2 Stores Equipment	-		1.00			
343	Tools, Shop and Garage Equipment	7.804				•	7.804
	Laboratory Equipment	- '					
	Power Operated Equipment	_					
	Communication Equipment						
341	7 Miscellaneous Equipment						
	8 Other Tangible Plant						
	TOTAL WATER PLANT	3,128,163	1,584,862	715,559	60,898	704,782	62,062
		3,120,103	1,004,002	, ,	33,070	1 - 1,7 - 2	,,,,

W-4(b)

GROUP I

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

BASIS FOR WATER DEPRECIATION CHARGES

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

^{*} 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

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d+e) (t)
301	Organization	505,256	5,344		5,344
304	Structures and Improvements	33,935	2,732		2,732
305	Collecting and Impounding Reservoirs	-			•
306	Lake, River and Other Intakes	47,427	2,157		2,157
307	Wells and Springs	487,614	24,644		24,644
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	1,028	193		193
311	Pumping Equipment	487,609	11,697		11,697
320	Water Treatment Equipment	38,825	3,095		3,095
330	Distribution Reservoirs and Standpipes				-
331	Transmission and Distribution Mains	271,846	17,412		17,412
333	Services				-
334	Meters and Meter Installations	18,631			-
335	Hydrants	-			-
336	Backflow Prevention Devices	-			
339	Other Plant Miscellaneous Equipment	65,703	868		868
340	Office Furniture and Equipment	-			
341	Transportation Equipment	24,068	10,851		10,851
342	Stores Equipment	-			
343	Tools, Shop and Garage Equipment	7,573	61		61
344	Laboratory Equipment	-			
345	Power Operated Equipment				
346	Communication Equipment	-			
347	Miscellaneous Equipment	-			
348	Other Tangible Plant	-			-
Т	OTAL WATER ACCUMULATED DEPRECIATION	1,989,515	79,055	-	79,055

^{*} Specify nature of transaction

Use () to denote reversal entries.

W-6(a)

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

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

ACCT.	ACCOUNT NAME	PLANT	SALVAGE AND	COST OF	TOTAL	BALANCE AT
NO.	(_b)	RETIRED	INSURANCE	REMOVAL	CHARGES	END OF YEAR
(a)		(_g)	(h)	AND OTHER	(g-h+i)	(c+f-j)
				CHARGES	(i)	(1)
				(_i)	"	• •
301	Organization					510,600
304	Structures and Improvements				-	36,667
305	Collecting and Impounding Reservoirs				-	
306	Lake, River and Other Intakes				-	49,584
307	Wells and Springs				-	512,258
308	Infiltration Galleries and Tunnels				-	
309	Supply Mains				-	
310	Power Generation Equipment	***************************************			-	1,220
311	Pumping Equipment		-		-	499,307
320	Water Treatment Equipment				-	41,920
330	Distribution Reservoirs and Standpipes					_
331	Transmission and Distribution Mains				•	289,258
333	Services					-
334	Meters and Meter Installations				-	18,631
335	Hydrants				-	
336	Backflow Prevention Devices				-	_
339	Other Plant Miscellaneous Equipment				-	66,571
340	Office Furniture and Equipment				-	-
341	Transportation Equipment					34,919
342	Stores Equipment				-	-
343	Tools, Shop and Garage Equipment				_	7,634
344	Laboratory Equipment				-	-
345	Power Operated Equipment				-	-
346	Communication Equipment					-
347	Miscellaneous Equipment					-
348	Other Tangible Plant					
TOTAL W	ATER ACCUMULATED DEPRECIATION -		-		-	2,068,570
			W 6(b)		L	L

W-6(b) GROUP 1

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION	REFERENCE	WATER
(a)	(b)	(c)
Balance first of year		1,667,716
Add credits during year:	W-8(a)	
Contributions received from Capacity,		
Main Extension and Customer Connection Charges		
Contributions received from Developer or	W-8(b)	-
Contractor Agreements in cash or property		
Total Credits		-
Less debits charged during the year		
(All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		1,667,716
1 Commontations and the Commontation		
		- Halana
		.,
	VII	
	P	-
W-7		

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	752,056
Debits during the year: Accruals charged to Account 272	53,392
Other debits (specify):	
Total debits	53,392
Credits during the year (specify):	
Total credits	-
Balance end of year	805,447

W-8(a) GROUP 1

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)	(c)
NA		
	-	•
Total Credits		0.00

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

WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING	YEAR END	AMOUNT
NO.	(b)	YEAR NO.	NUMBER OF	(e)
(a)		CUSTOMERS *	CUSTOMERS	
		(c)	(d)	
460	Water Sales:	1	1	171,058
	Unmetered Water Revenue Agriculture			
461.1	Metered Water Revenue:	70	70	28,983
	Sales to Residential Customers			
461.2	Sales to Commercial Customers	10	10	39.634
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	80	80	68,617
462.1	Fire Protection Revenue:			
402.1	Public Fire Protection			
462.2	Private Fire Protection			
402.2	Total Fire Protection Revenue			
	Total Fire Protection Revenue	-	-	-
				7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	Other Sales To Public Authorities			
	Sales To Irrigation Customers			
	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	- 1	-	239,675
469	Other Water Revenues:			\$
	Guaranteed Revenues (Including Allowance for	or Funds Prudently Invested o	r AFPI)	
470				
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
		Tota	l Other Water Revenues	-
		Total Wa	ater Operating Revenues	239,675

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

W-9 GROUP

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT.	ACCOUNT NAME	CURRENT	.1	.2
NO.	(b)	YEAR	SOURCE OF	SOURCE OF
(a)		(c)	SUPPLY AND	SUPPLY AND
1	į		EXPENSES -	EXPENSES -
1 1			OPERATIONS	MAINTENANCE
			(d)	(e)
601	Salaries and Wages - Employees	66,180		10,703
001	Salaries and Wages - Employees	00,180	_	10,703
603	Salaries and Wages - Officers,	-		
604	Directors and Majority Stockholders	22.22		1
604	Employee Pensions and Benefits	83,295		
610	Purchased Water			
615	Purchased Power	-		
616	Fuel for Power Production			
618	Chemicals			
620	Materials and Supplies	24,806	1,228	718
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	39,863		-
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	21,159		
635	Contractual Services - Testing	_		
636	Contractual Services - Other	15,909	9,951	_
641	Rental of Building/Real Property	17,779	14,231	
642	Rental of Equipment			
650	Transportation Expenses	12,384		
656	Insurance - Vehicle	-		
657	Insurance - General Liability	-		
658	Insurance - Workman's Comp.			
659	Insurance - Other	_		
660	Advertising Expense	-		
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther	-		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	-		
675	Miscellaneous Expenses	10,236	5,433	
,	Total Water Utility Expenses	291,610	30,843	11,421
	Ļ			
L		W-10(a)		

W-10(a)

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

WATER EXPENSE ACCOUNT MATRIX

		· · · · · · · · · · · · · · · · · · ·			
.3	.4	.5	.6	.7	.8
WATER	WATER	TRANSMISSION	TRANSMISSION	CUSTOMER	ADMIN. &
TREATMENT	TREATMENT	& DISTRIBUTION	& DISTRIBUTION	ACCOUNTS	GENERAL
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSE	EXPENSES
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	(j)	(_k)
(f)	(g)	(P)	(_i)	Ψ I	uc/
(6)			L		
*	44,448	710	737	•	9,581
<u> </u>					<u> </u>
		* .		·	
					02 205
4	· · · · · · · · · · · · · · · · · · ·				83,295
		· · · · · · · · · · · · · · · · · · ·			
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	1.11				24.450
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-	5.959				3,548
		<u> </u>			. 3,340
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				<u> </u>	4,803
276	72,965	710	737		
2/0	12,963	710	/3/	-	174,658
<u> </u>		777.1			

W-10(b)

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	ТО
	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS
	(Omit 000's)	FROM WELLS	FIGHTING	(Omit 000's)	(Omit 000's)
	(b)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(t)
January		(0)	(d)	(4)	
February				-	
March		60	•	60	60
April	·	60		60	60
May				-	_
June				_	_
July				-	_
August		100		100	100
September	,			_	
October				_	-
November					-
December				-	-
Total		220		220	220
for Year					
If water is purcha	ased for resale, indicate	the following:			
Point of de	liven	<u> </u>			
		redistribution, list nam	nes of such utilities below	: N/A	
			· • •		
		SOURCE OF SU	PPLY		
	List for each source of s	upply:	CAPACITY	GALLONS	TYPE OF
			OF WELL	PER DAY FROM SOURCE	SOURCE
ECF has two ra	w water commercial v	wells	750 gallons/Min	171,000 (CUP Limit)	Well
				,	

W-11

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	TO
. ,	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS
	(Omit 000's)	FROM WELLS	FIGHTING	(Omit 000's)	(Omit 000's)
	(b)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	,
	(3)	(0)	(d)	[(b)+(c)-(d)]	(t)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total					
for Year		i i		1	
If water is n	urchased for resale	indicate the foll	owing.		
_	te Agriculture wa		•		
		ter is a trat rate.			
Point of de					
If water is sold to	o other water utilities for	redistribution, list nam	es of such utilities below:	N/A	
		SOURCE OF SU	PPLY		
	List for each source of st	apply:	CAPACITY	GALLONS	TYPE OI
			OF WELL	PER DAY	SOURCE
				FROM SOURCE	
ECF has 220 agr	ricultural wells or surface	water pumps varying i	n capacity from 1,000 to 2	million gallons/day.	

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	то
(4)	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS
	(Omit 000's)	FROM WELLS	FIGHTING	(Omit 000's)	(Omit 000's)
	(b)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(t)
	(6)	(6)	(d)	(0)	
January		205		205	205
February		121		121	121
March		66		66	66
April		142		142	142
May		218		218	218
June		120		120	120
July		126		126	126
August		131		131	131
September		43		43	43
October		40		40	40
November		42		42	42
December		167		167	167
Total		1,420		1,420	1,420
for Year		1		1	
If water is purch	hased for resale, indicate	the following:			
Vendor N/A Point of de	elivery		es of such utilities below	: N/A	
Vendor N/A Point of de	elivery to other water utilities fo			: N/A	
Vendor N/A Point of de If water is sold to	elivery to other water utilities fo	or redistribution, list nam	PLY		TYPE OF
Vendor N/A Point of de If water is sold to	elivery to other water utilities fo	or redistribution, list nam	PLY	GALLONS	TYPE OF SOURCE
Vendor N/A Point of de If water is sold to	elivery to other water utilities fo	or redistribution, list nam	PLY	GALLONS PER DAY	TYPE OF SOURCE
Vendor N/A Point of de If water is sold if	elivery to other water utilities for	SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	-
Vendor N/A Point of de If water is sold if	elivery to other water utilities for	SOURCE OF SUP	PLY	GALLONS PER DAY FROM SOURCE	
Vendor N/A Point of de If water is sold if	elivery to other water utilities for	SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	
Vendor N/A Point of de If water is sold if	elivery to other water utilities for	SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	-
Vendor N/A Point of de If water is sold if	elivery to other water utilities for	SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	-

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(2L) I	PURCHASED	WATER	FOR LINE	PUMPED AND	то
\/	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS
Í	(Omit 000's)	FROM WELLS	FIGHTING	(Omit 000's)	(Omit 000's)
ĺ	(b)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(t)
	(0)	(0)	(d)	[(b)+(c)-(d)]	(1)
January		485		485	485
February		485		485	485
March		669		669	669
April		649		649	649
May		532		532	532
June		532		532	532
July		944		944	944
August		479		479	479
September		857		857	857
October		857		857	857
November		410		410	410
December		462		462	462
Total		7,361		7,361	7,361
for Year					
Point of del	ivery				
		r redistribution, list name	es of such utilities below:	N/A	
		r redistribution, list name	es of such utilities below:	N/A	
	o other water utilities fo	r redistribution, list name		N/A	
If water is sold to	o other water utilities fo	SOURCE OF SUPI	PLY	GALLONS	туре О
If water is sold to	o other water utilities fo	SOURCE OF SUPI	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE O
If water is sold to	o other water utilities fo	SOURCE OF SUPI	PLY	GALLONS PER DAY FROM SOURCE	
If water is sold to	o other water utilities fo	SOURCE OF SUPI	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	
If water is sold to	o other water utilities fo	SOURCE OF SUPI	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	
If water is sold to	o other water utilities fo	SOURCE OF SUPI	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	

W-11

UTILITY NAME: East Central Florida Services, Inc.	YEAR OF REPORT December 31, 2017
SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties	
WATER TREATMENT PLANT INFORMATION Provide a separate sheet for each water treatment facility	
Permitted Capacity of Plant (GPD): 1,000 - 58,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	

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

LIME TREATMENT
Unit rating (i.e., GPM, pounds
per gallon): Manufacturer:

None

FILTRATION

Type and size of area:

Pressure (in square feet): Manufacturer: None

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

W-12

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE	TYPE OF METER (b)	EQUIVALENT FACTOR	NUMBER OF	TOTAL NUMBER OF METER
(a)		(c)	METERS	EQUIVALENTS
1			(d)	(c x d)
				(e)
All Residentia		1.0		
			the state of the s	
5/8"	Displacement	1.0	70.	70
3/4"	Displacement	1.5	Charles Laboratory	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	建建筑企业的基础	
2"	Displacement, Compound or Turbine	8.0	E. Colonia, Land Colonia,	
3"	Displacement	15.0	ACREE LANG	
3"	Compound	16.0		
3"	Turbine	17.5	MEAN TO LAKE TO	
4",	Displacement or Compound	25.0		
4"	Turbine	30.0	Man Links	
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	1/4/4	
8"	. Compound	80.0	Plant Street	
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water	System Meter Equivalents	75
			-	

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

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

Γ	ERC Calculation:	(7,361 Gallons/365/72)=280 gallons/day/home
l		
l		
l		
l		
Ļ		

W-I3 GROUP I

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE	TYPE OF METER (b)	EQUIVALENT FACTOR	NUMBER OF	TOTAL NUMBER OF METER
(a)		(c)	METERS	EQUIVALENTS
			(d)	(c x d)
1				(e)
All Residentia	1	1.0	was a second	
5/8"	Displacement	1.0	2.00	
3/4"	Displacement	1.5		
1"	Displacement	. 2.5	SALES SEE SEE SEE	
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	7641217216 T. T.	
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	Charles Co.	
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0	A STATE OF THE STA	
10"	Turbine	145.0	277 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	145
12"	Turbine	215,0		
			System Meter Equivalents	145

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

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

	EDC Calculations	(700 miles 7/65 Jan) (750 miles /Jan) 250 miles /Jan 250 miles /
1	ERC Calculation:	(220 gallons/365 days)/350 gallons/day = 2 ERC
_		

W-I3 GROUP 1 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 Residentia	1	1.0		
5/8"	Displacement	1.0	24 5	5
3/4"	Displacement	1.5	(Supple And Supple And	
1"	Displacement	2.5		7.5
1 1/2"	Displacement or Turbine	5.0	10.000	10
2"	Displacement, Compound or Turbine	8.0	THE PLEASE R	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5	Street, Line and the	
4"	Displacement or Compound	25.0		25
4"	Turbine	30.0	Addition to the same	
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0	The same of the sa	
10"	Turbine	145.0		
12"	Turbine	215.0	Committee of the second	
		Total Water	System Meter Equivalents	55.5

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

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

RC Calculation: (1,420 gallons/365/350 days)= 11 ERC	
	- 1
	- 1
	-
W.I3	

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE	TYPE OF METER (b)	EQUIVALENT FACTOR	NUMBER OF	TOTAL NUMBER OF METER
(a)	(5)	(c)	METERS	EQUIVALENTS
(4)			(d)	(c x d)
1) (a)	
				(e)
All Residentia		1.0		
			STATE WAS TELEVISION OF	
5/8"	Displacement	1.0		
3/4"	Displacement		* 0.0	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	A CHARLES OF THE STATE OF THE S	
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	188	
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		_
12"	Turbine	215.0	346	
		Total Water	r System Meter Equivalents	Unmetered Water
/				

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				
			•	
	v			
		W 12		

W-I3 GROUP 1 SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties General

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 14 ERC
2. Maximum number of ERCs * which can be served. 14 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 14 ERC (meter equiv)
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
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 # N/A
12. Water Management District Consumptive Use Permit # 3426 & 230
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, 2017
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? N/A	
10. If the present system does not meet the requirements of DEP rules: N/A	
Attack a description of the plant unwards responsely to most the DER pulse	
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?	
o. Is all system under any consent order with 22st.	
11. Department of Environmental Protection ID # N/A	
12. Water Management District Consumptive Use Permit # 70964	
a. Is the system in compliance with the requirements of the CUP? Yes	
b. If not, what are the utility's plans to gain compliance?	
* An ERC is determined based on the calculation on the bottom of Page W-13. W-14	
GROUP 1	

W-14

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

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 92 Customers @ 218 gal/day
2. Maximum number of ERCs * which can be served. 92 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 92 ERC (meter equiv)
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? None
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID # 3494399 and 3494433
12. Water Management District Consumptive Use Permit # 3426, 230 and 49-00648-W
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?
* An EDC is determined based on the calculation on the bottom of Dane W.13

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

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. unknown ERC
2. Maximum number of ERCs * which can be served. 9,232,790,000 gal(CUP)/365/350 = 72,272
3. Present system connection capacity (in ERCs *) using existing lines. N/A
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
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 N/A
12. Water Management District Consumptive Use Permit # 3426, 230, 71913, and 109142
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?
* An ERC is determined based on the calculation on the bottom of Page W-13.

14

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 Class A & B

Company: East Central Florida Services, Inc. For the Year Ended December 31, 2017

(b)	(c)	(d)
Gross Water	Gross Water	Difference
Revenues Per	Revenues Per	(b) - (c)
Sch. W-9		
171,058	171,058	-
68,617	68,617	-
	· · · · · · · · · · · · · · · · · · ·	
_		_
239,675	239,675	-
239,675	239,675	
	Gross Water Revenues Per Sch. W-9 171,058 68,617	Gross Water Revenues Per Sch. W-9 171,058 171,058 68,617 68,617 239,675 239,675 Gross Water Revenues Per Revenues Per RAF Return 171,058 171,058

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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).