

CLASS "A" OR "B"

**WATER AND/OR WASTEWATER
UTILITIES**

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

ANNUAL REPORT

OF

East Central Florida Services, Inc.

Exact Legal Name of Respondent

Mr. Kent J. Jorgensen
St. Cloud, FL 34773
WU643-19-AR

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE
YEAR ENDED DECEMBER 31, 2019

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

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Public Service Commission
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Public Service Commission
1901 North Florida Avenue
Tallahassee, Florida 32304

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GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2019

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

YES NO

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

YES NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it

Items Certified

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



(Signature of Chief Executive Officer of the utility) *

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



(Signature of Chief Financial Officer of the utility) *

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2019

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:

Kent Jorgensen
4550 Deer Park
St. Cloud, FL 34773

Telephone: 407-957-6651

E Mail: kjorgensen@deseretranches.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:

Kent Jorgensen
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:

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019

COMPANY PROFILE

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

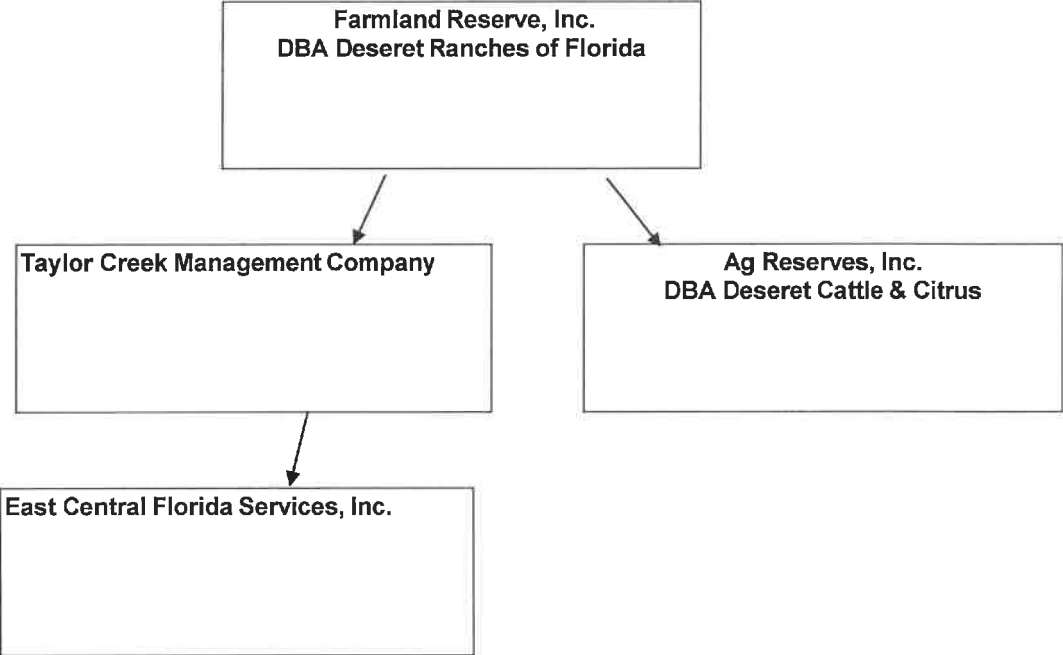
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

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

PARENT / AFFILIATE ORGANIZATION CHART
Current as of December 31, 2019

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

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Don M Sleight	Director/CEO	<1%	0
K Erik Jacobsen	Director/ President	<1%	0
Kent Jorgensen	Vice President	5%	0
Paul L Allen	Secretary/Treasurer/Director	<1%	0
Scott Smith	Assistant Secretary/Treasurer	<1%	0

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Don M Sleight	Director	1	0
K Erik Jacobsen	Director	1	0
Paul L. Allen	Director	1	0
Scott Smith	Assistant Secretary/Treasurer	1	0

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Financial Section

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
101-106	UTILITY PLANT Utility Plant	F-7	3,629,136	3,755,870
108-110	Less: Accumulated Depreciation and Amortization	F-8	(2,115,739)	(2,197,850)
	Net Plant		1,513,397	1,558,020
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		1,513,397	1,558,020
121	OTHER PROPERTY AND INVESTMENTS Nonutility Property	F-9	-	-
122	Less: Accumulated Depreciation and Amortization		-	-
	Net Nonutility Property		-	-
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
	Total Other Property & Investments		-	-
131	CURRENT AND ACCRUED ASSETS Cash		3,443,905	3,302,105
132	Special Deposits	F-9	-	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	2,815	2,808
145	Accounts Receivable from Associated Companies	F-12	8,970	4,168
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			
162	Prepayments		4,109	4,225
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		3,460,449	3,313,956

* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
181	DEFERRED DEBITS	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 Deferred Debits		-	-
	TOTAL ASSETS AND OTHER DEBITS		4,973,846	4,871,975

* Not Applicable for Class B Utilities

NOTES TO THE **BALANCE SHEET**

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

F-1(b)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT . NO . (a)	ACCOUNT NAME (b)	REF . PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
201	EQUITY CAPITAL Common Stock Issued	F-15	100	100
204	Preferred Stock Issued	F-15	-	-
202 205 *	Capital Stock Subscribed		-	-
203 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		6,012,904	6,012,904
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1,912,473)	(1,950,218)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		4,100,531	4,062,786
221	LONG TERM DEBT Bonds	F-15	-	-
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	-	-
224	Other Long Term Debt	F-17	-	-
	Total Long Term Debt		-	-
231	CURRENT AND ACCRUED LIABILITIES Accounts Payable			
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	-	-
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits			
236	Accrued Taxes	W/S-3	7,791	8,345
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	7,384	5,866
	Total Current & Accrued Liabilities		15,175	14,211

* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
251	DEFERRED CREDITS Unamortized Premium On Debt	F-13	-	-
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		-	-
261	OPERATING RESERVES Property Insurance Reserve			
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve		22,330	14,742
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		22,330	14,742
271	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction	F-22	1,667,716	1,667,716
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(831,906)	(887,476)
	Total Net C.I.A.C.		835,810	780,240
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		-	-
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		-	-
	TOTAL EQUITY CAPITAL AND LIABILITIES		4,973,846	4,871,975

F-2(b)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME	F-3(b)	242,231	243,238
	<u>Operating Revenues</u>			
469.530	Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating Revenues		242,231	243,238
401	Operating Expenses	F-3(b)	276,630	306,631
403	Depreciation Expense:	F-3(b)	79,358	82,111
	Less: Amortization of CIAC	F-22	(26,459)	(55,570)
	Net Depreciation Expense		52,899	26,541
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	27,611	28,855
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses		357,140	362,027
	Net Utility Operating Income		(114,909)	(118,789)
469.530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		(114,909)	(118,789)

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

F-3(a)

UTILITY NAME: East Central Florida Services, Inc.

<p>YEAR OF REPORT December 31, 2019</p>

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
243,238		
243,238		
306,631		
82,111		
(55,570)		
26,541		
28,855		
362,027		
(118,789)		
-		
(118,789)		

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			(114,909)	(118,789)
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		-	-
416	Costs & Expenses of Merchandising Jobbing and Contract Work		-	-
419	Interest and Dividend Income		31,354	70,035
421	Nonutility Income		13,790	11,010
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			45,144	81,045
408.20	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes		-	-
411.20	Provision for Deferred Income Taxes - Credit		-	-
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			-	-
427	INTEREST EXPENSE Interest Expense	F-19	7,683	-
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			7,683	-
433	EXTRAORDINARY ITEMS Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			-	-
NET INCOME			(77,448)	(37,744)

Explain Extraordinary Income:

F-3(c)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	3,241,496	
	Less:			
	Nonused and Useful Plant (1)		-	
108	Accumulated Depreciation	F-8	(2,197,850)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,667,716)	
252	Advances for Construction	F-20	-	
Subtotal			(624,070)	
272	Add:	F-22		
	Accumulated Amortization of Contributions in Aid of Construction		887,476	
Subtotal			263,406	
114	Plus or Minus:	F-7		
	Acquisition Adjustments (2)		-	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	
	Working Capital Allowance (3)		38,329	
	Other (Specify):			
RATE BASE			301,735	
NET UTILITY OPERATING INCOME			(118,789)	
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-39.37%	

NOTES :

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**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				
Preferred Stock				
Long Term Debt				
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain) Adj Clearing out negative equity				
Total				

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

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

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2019

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	4,062,786			(4,062,786)		
Preferred Stock						
Long Term Debt	-					
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	4,062,786					

(1) Explain below all adjustments made in Columns (e) and (f):
Adjustment Clearing out negative equity

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**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	3,241,496			3,241,496
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			-
105	Construction Work in Progress	514,374			514,374
106	Completed Construction Not Classified				-
	Total Utility Plant	3,755,870	-	-	3,755,870

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

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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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	2,115,739			2,115,739
Credit during year: Accruals charged to: Account 108.1 (1)	82,111			82,111
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	82,111	-	-	82,111
Debits during year: Book cost of plant retired	-			
Cost of Removal				
Other Debits (specify):				
Total Debits	-			-
Balance end of year	2,197,850			2,197,850
ACCUMULATED AMORTIZATION Account 110 Balance first of year				
Credit during year: Accruals charged to:				
Account 110.2 (3)				
Other Accounts (specify):				
Total credits				
Debits during year: Book cost of plant retired				
Other debits (specify):				
Total Debits				
Balance end of year				

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

UTILITY NAME: East Central Florida Services, Inc.

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE		CHARGED OFF DURING YEAR
	INCURRED DURING YEAR (b)	ACCT. (d)	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	\$	3	\$	\$
Total Nonutility Property	\$	\$	\$	

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 Special Deposits	\$

UTILITY NAME: East Central Florida Services, Inc.

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INVESTMENTS AND SPECIAL FUNDS

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 -144**

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

Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	2,808
Water	
Wastewater	
Other	
Total Customer Accounts Receivable	2,808
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Total Other Accounts Receivable	-
NOTES RECEIVABLE (Account 144):	
Total Notes Receivable	-
Total Accounts and Notes Receivable	2,808
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	-
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	2,808

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
AgReserves, Inc.	4,924
Farmland Reserve, Inc.	288
Taylor Creek Management Company Corporation of the Presiding Bishop	(1,646)
	602
Total	4,168

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

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

UTILITY NAME: East Central Florida Services, Inc.

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

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

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

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182 Report each item separately.

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

UTILITY NAME: East Central Florida Services, Inc.

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MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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CAPITAL STOCK
ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share	1	1
<u>Shares authorized</u>	1,000	1,000
<u>Shares issued and outstanding</u>	100	100
Total par value of stock issued	100	100
Dividends declared per share for year	-	-
PREFERRED STOCK Par or stated value per share		
<u>Shares authorized</u>		
<u>Shares issued and outstanding</u>		
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 (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
N/A			
		Total	

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

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	(1,912,474)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	
	<u>Rounding</u>	
	Total Credits:	
	Debits:	
	Total Debits:	-
435	Balance Transferred from Income	(37,744)
436	Appropriations of Retained Earnings:	-
	Total Appropriations of Retained Earnings	
437	Dividends Declared:	
438	Preferred Stock Dividends Declared	
	Common Stock Dividends Declared	
	Total Dividends Declared	
215	Year end Balance	(1,950,218)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	-
Total Retained Earnings		(1,950,218)
Notes to Statement of Retained Earnings:		

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

UTILITY NAME: East Central Florida Services, Inc.

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	INTEREST DURING ACCRUED YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
			AMOUNT (d)			
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Interest on Note to Fairland Reserve, Inc.	-				-	
Total Account 237.1	-				-	
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427				
Total Account 237.2	-				-	
Total Account 237 (1)	-				-	
INTEREST EXPENSED:						
Total accrual Account 237		237				(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
Less Capitalized Interest Portion of AFUDC:						(2) Must agree to F-3 (c), Current Year Interest Expense
Net Interest Expensed to Account No. 427 (2)						

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)						BALANCE END OF YEAR (b)
Accounts Payable - Trade						941
Accounts Payable - Miscellaneous						-
Payroll Clearing						4,130
FICA Payable						1,597
Federal Withholding Payable						1,697
Savings & Investment Payable						(167)
Roth IRA Payable						(82)
Thrift Loan Payable						(97)
Health Insurance Payable						(2,055)
Supplemental Health Payable						(27)
Life Insurance Payable						-
Met Life Payable						10
Federal Unemployment Payable						18
State Unemployment Payable FL						-
Pension Benefits - Pension Plus						(99)
Total Miscellaneous Current and Accrued Liabilities						5,866

ADVANCES FOR CONSTRUCTION

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	1,667,716			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**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W&WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	831,906			831,906
Debits during the year:	55,570			55,570
Credits during the year	-			-
Total Accumulated Amortization of Contributions In Aid of Construction	887,476			887,476

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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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)	(37,744)
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Depreciation		25,750
Employee Benefits		6,539
263A Capitalization		95,124
Income recorded on books not included in return:		
Gain (Loss) on Disposition of Assets		-
CIAC Amortization		(55,571)
Deduction on return not charged against book income:		
Amortization of acquisition, reorganization & start up cost		4,704
Federal tax net income		29,394

Computation of tax :

Water Operating Section

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019

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

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,241,496
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	(2,197,850)
110	Accumulated Amortization		-
271	Contributions in Aid of Construction	W-7	(1,667,716)
252	Advances for Construction	F-20	
		Subtotal	\$ (624,070)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 887,476
		Subtotal	\$ 263,406
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		38,329
	Other (Specify):		
		WATER RATE BASE	\$ 301,735
	WATER OPERATING INCOME	W-3	\$ (118,789)
		ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)	-39.37%

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)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
_ 400	UTILITY OPERATING INCOME	W-9	\$ 243,238
	<u>Operating Revenues</u>		
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 243,238
401	Operating Expenses	W-10(a)	\$ 306,631
403	Depreciation Expense	W-6(a)	82,111
	_ Less: Amortization of CIAC	W-8(a)	(55,570)
	Net Depreciation Expense		\$ 26,541
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		10,802
	<u>Utility Regulatory Assessment Fee</u>		
408.11	Property Taxes		3,807
408.12	Payroll Taxes		6,370
408.13	Other Taxes and Licenses		7,876
408	Total Taxes Other Than Income		\$ 28,855
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		\$ 362,027
	Utility Operating Income		\$ (118,789)
469	Add Back:	W-9	\$
	<u>Guaranteed Revenue (and AFPI)</u>		
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		\$ (118,789)

UTILITY NAME: East Central Florida Services, Inc.

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

YEAR OF REPORT
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WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	584,660	-	-	584,660
302	Franchises	-	-	-	-
303	Land and Land Rights	-	-	-	-
304	Structures and Improvements	90,007	-	-	90,007
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	86,259	-	-	86,259
307	Wells and Springs	917,634	-	-	917,634
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	3,275	12,089	-	15,364
311	Pumping Equipment	610,663	2,115	-	612,778
320	Water Treatment Equipment	60,898	-	-	60,898
330	Distribution Reservoirs and Standpipes	-	-	-	-
331	Transmission and Distribution Mains	683,936	-	-	683,936
333	Services	-	-	-	-
334	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	-	-	-	-
341	Transportation Equipment	90,635	6,297	-	96,932
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	7,011	45,577	-	52,588
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	TOTAL WATER PLANT	3,175,418	66,078	-	3,241,496

NOTE:

UTILITY NAME: East Central Florida Services, Inc

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	584,660	584,660				
302	Franchises	-					
303	Land and Land Rights	-					
304	Structures and Improvements	90,007		90,007			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	86,259	86,259				
307	Wells and Springs	917,634	917,634				
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	15,364		15,364			
311	Pumping Equipment	612,778		612,778			
320	Water Treatment Equipment	60,898			60,898		
330	Distribution Reservoirs and Standpipes	-					
331	Transmission and Distribution Mains	683,936				683,936	
333	Services	-					
334	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	-					
341	Transportation Equipment	96,932					96,932
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	52,588					52,588
344	Laboratory Equipment	-					
345	Power Operated Equipment	-					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	-					
	TOTAL WATER PLANT	3,241,496	1,588,533	739,958	60,898	702,567	149,520

W-4(b)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019

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

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: East Central Florida Services, Inc.

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

YEAR OF REPORT
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	515,944	5,344		5,344
304	Structures and Improvements	36,232	2,608		2,608
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	51,741	2,157		2,157
307	Wells and Springs	536,963	24,828		24,828
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	1,413	768		768
311	Pumping Equipment	508,534	8,787		8,787
320	Water Treatment Equipment	44,258	1,795		1,795
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	305,983	17,361		17,361
333	Services	-			-
334	Meters and Meter Installations	18,631			-
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	67,294	-		-
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	21,897	17,566		17,566
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	6,849	897		897
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER ACCUMULATED DEPRECIATION		2,115,739	82,111	-	82,111

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

W-6 (a)
Group 1

UTILITY NAME: East Central Florida Services, Inc.

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

YEAR OF REPORT
December 31, 2019

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l)
301	Organization					521,288
304	Structures and Improvements	-				38,840
305	Collecting and Impounding Reservoirs					-
306	Lake, River and Other Intakes					53,898
307	Wells and Springs					561,791
308	Infiltration Galleries and Tunnels					-
309	Supply Mains					-
310	Power Generation Equipment					2,181
311	Pumping Equipment					517,321
320	Water Treatment Equipment					46,053
330	Distribution Reservoirs and Standpipes					-
331	Transmission and Distribution Mains					323,344
333	Services					-
334	Meters and Meter Installations					18,631
335	Hydrants					-
336	Backflow Prevention Devices					-
339	Other Plant Miscellaneous Equipment					67,294
340	Office Furniture and Equipment					-
341	Transportation Equipment					39,463
342	Stores Equipment					-
343	Tools, Shop and Garage Equipment					7,746
344	Laboratory Equipment					-
345	Power Operated Equipment					-
346	Communication Equipment					-
347	Miscellaneous Equipment					-
348	Other Tangible Plant					-
TOTAL WATER ACCUMULATED DEPRECIATION						2,197,850

W-6(b)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
--

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

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	831,906
Debits during the year: Accruals charged to Account 272	55,570
Other debits (specify) :	
Total debits	55,570
Credits during the year (specify) :	
Total credits	-
Balance end of year	887,476

W-8(a)
 GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
--

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

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales:	1	1	173,706
	<u>Unmetered Water Revenue Agriculture</u>			
461.1	Metered Water Revenue:	70	70	29,454
	Sales to Residential Customers			
461.2	Sales to Commercial Customers	10	10	40,078
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	80	80	69,532
462.1	Fire Protection Revenue:			
	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	-	-	-
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	-	-	243,238
469	Other Water Revenues:			\$
	<u>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)</u>			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			-
	Total Water Operating Revenues			243,238

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	77,297	222	3,751
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	88,888		
610	Purchased Water	-		
615	Purchased Power	-		
616	Fuel for Power Production	-		
618	Chemicals	-		
620	Materials and Supplies	29,410	1,897	(56)
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	45,222		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	4,752		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	21,188	692	-
641	Rental of Building/Real Property	18,342	14,483	
642	Rental of Equipment	-		
650	Transportation Expenses	11,768		
656	Insurance - Vehicle	-		
657	Insurance - General Liability	-		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	-		
660	Advertising Expense	-		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-		
667	Regulatory Commission Exp.-Other	-		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	-		
675	Miscellaneous Expenses	9,764	6,895	
	Total Water Utility Expenses	306,631	24,189	3,695

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019

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

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
	59,336	1,293	374	247	12,074
					88,888
-	27,819		-		(250)
					45,222
					4,752
-	5,687				14,809
					3,859
					11,768
					2,869
-	92,842	1,293	374	247	183,991

W-10(b)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019

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) (f)
January				-	-
February				-	-
March				-	-
April				-	-
May				-	-
June				-	-
July				-	-
August				-	-
September				-	-
October				-	-
November				-	-
December				-	-
Total for Year		-		-	-

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

Point of delivery

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

SOURCE OF SUPPLY

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
--

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

PUMPING AND PURCHASED WATER STATISTICS

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

If water is purchased for resale, indicate the following:

Vendor **Note Agriculture water is a flat rate.**

Point of delivery

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

SOURCE OF SUPPLY

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

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019

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		54		54	54
February		54		54	54
March		62		62	62
April		62		62	62
May		97		97	97
June		97		97	97
July		83		83	83
August		83		83	83
September		93		93	93
October		89		89	89
November		90		90	90
December		90		90	90
Total for Year		955		955	955

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

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

SOURCE OF SUPPLY

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

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Residential

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		804		804	804
February		586		586	586
March		510		510	510
April		510		510	510
May		536		536	536
June		398		398	398
July		465		465	465
August		465		465	465
September		601		601	601
October		601		601	601
November		666		666	666
December		666		666	666
Total for Year		6,806		6,806	6,806

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

Point of delivery

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

SOURCE OF SUPPLY

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

UTILITY NAME: East Central Florida Services, Inc.	YEAR OF REPORT December 31, 2019
SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties <p style="text-align: center;">WATER TREATMENT PLANT INFORMATION</p> Provide a separate sheet for each water treatment facility	
Permitted Capacity of Plant (GPD): 1,000 - 58,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Aerated and Chlorinated	
LIME TREATMENT Unit rating (i.e., GPM, pounds per gallon): Manufacturer: None	
FILTRATION Type and size of area: Pressure (in square feet): Manufacturer: None	
Gravity (in GPM/square feet): Manufacturer: N/A	
W-12 GROUP 1	

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
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SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Residential

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	73	73
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				78

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation: (6,806 Gallons/365/72)=259 gallons/day/home
--

W-13
GROUP 1

SYSTEM

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2018
--

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation: $(171 \text{ gallons}/365 \text{ days})/350 \text{ gallons/day} = 1 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2019
--

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation: $(955 \text{ gallons} / 365 / 350 \text{ days}) = 7 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2019

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		-
12"	Turbine	215.0		
Total Water System Meter Equivalents				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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

N/A

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2019

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

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2019

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

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 # 70964

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance?

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

W-14

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2019

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.

N/A

9. When did the company last file a capacity analysis report with the DEP? None

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

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP?

c. When will construction begin?

- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP?

11. Department of Environmental Protection ID # 3494399 and 3494433

12. Water Management District Consumptive Use Permit # 3426, 230 and 49-00648-W

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance?

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

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.	YEAR OF REPORT December 31, 2019
SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Agriculture	
OTHER WATER SYSTEM INFORMATION	
Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * the system can efficiently serve. unknown ERC	
2. Maximum number of ERCs * which can be served. $9,232,790,000 \text{ gal} / (365/350) = 72,272$	
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.	
W-14	
GROUP 1	

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

<i>Company: East Central Florida Services, Inc. For the Year Ended December 31, 2018</i>			
(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAE Return	Difference (b) - (c)
Gross Revenue:	173,706	173,706	-
Unmetered Water Revenues (460) Ag Water			
Total Metered Sales (461.1 - 461.5)	69,532	69,532	-
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)			
Total Water Operating Revenue	243,238	243,238	-
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues			
	243,238	243,238	-
Explanations:			
Instructions:			
For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

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