### CLASS "A" OR "B"

### WATER AND/OR WASTEWATER UTILITIES

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

### ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

East Central Florida Services, Inc.

Exact Legal Name of Respondent

Mr. Kent J. Jorgensen St. Cloud, FL 34773 WU643-18-AR

Submitted To The

### STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 2018

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

2019 APR 29 AM 9: 48

COMMISSION OF LA

### 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.
- 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.
- 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.
- 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 Listing of System Groups Year End Wastewater Rate Base Wastewater Operating Statement Wastewater Utility Plant Accounts Basis for Wastewater Depreciation Charges Analysis of Entries in Wastewater Depreciation	S-1 S-2 S-3 S-4 S-5 S-6 Reserve	Contributions In Aid of Construction  CIAC Additions / Amortization  Wastewater Operating Revenue  Wastewater Utility Expense Accounts  Calculation of ERC's  Wastewater Treatment Plant Information  Other Wastewater System Information	S-7 S-8 S-9 S-10 S-11 S-12 S-13

### EXECUTIVE SUMMARY

### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

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
		Items Certified
		1. 2. 3. 4. (Signature of Chief Executive Officer of the utility) *
		1. 2. 3. 4. (Signature of Chief Financial Officer of the utility) *
		- The dility)

**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.

<sup>\*</sup> 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.

YEAR OF REPORT December 31, 2018

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: Percent Ownership Name 1 Taylor Creek Management Company 100% 23 4 5 6 7 8 9 10

### DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

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

<sup>(1)</sup> 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.

Brief company history.

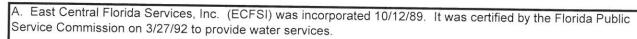
A.

YEAR OF REPORT December 31, 2018

### COMPANY PROFILE

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

В.	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



B. ECFSI provides primarily agricultural water along with commercial water and potable water to homes within its area.

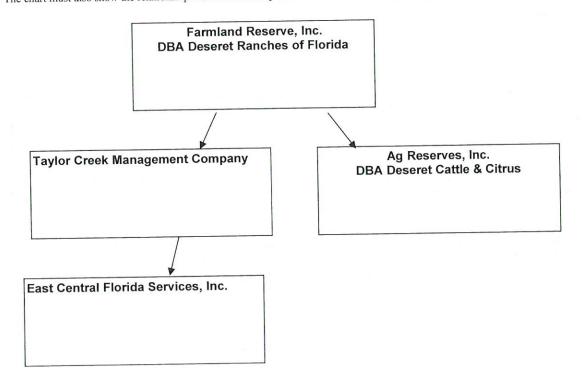
area.	
C. ECFSI continues to look for opportunities to provide raw water to Objectives include renewal of ECFSI's consumptive use permits. The supply planning process presently conducted by the water management. Potable agricultural and industrial water only.	his process is complicated by the water use and
E. ECFSI continues to grow and expand. Growth within the service outside the area will depend on the rate of growth and future land us for services will increase as the population growth in central Florida of the control of th	e. It is anticipated that water uses and demand
F. None	

### PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2018

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

TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY	OFFICERS' COMPENSATION (d)
Director/CEO	<1%	C
Director/ President	<1%	0
Manager	5%	0
Secretary/Treasurer/Director	<1%	0
Assistant Secretary/Treasurer	<1%	0
		<del></del>
	Director/CEO Director/ President Manager Secretary/Treasurer/Director	(b)  AS OFFICER OF THE UTILITY  (c)  Director/CEO <1%  Director/ President <1%  Manager 5%  Secretary/Treasurer/Director <1%

### COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Don M Sleight	Director	1	
K Erik Jacobsen	Director	1	
Paul L. Allen	Director	1	(
Scott Smith	Assistant Secretary/Treasurer	1	(

### 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	IDENTIFICATION OF SERVICE	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY
OR AFFILIATE	OR PRODUCT		(d)
(a)	(b)		(u)
ee E 10(a)			

<sup>\*</sup> 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.

(a) OCCUPATION OR BUSINESS AFFILIATION (b) CONNECTION OR BUSINESS AFFILIATION (c) CONNECTION (d) CONNECTION (d)  Don M Sleight Chairman CEO, Farmland Reserve, Inc.  CEO, Farmland Reserve, Inc.  Director/CEO Farmland Reserve, Inc.  Director/CEO Farmland Reserve, Inc. 79 South Main Street Su #1100 Salt Lake City, UT 84111-1929  K Erik Jacobsen  President, Farmland Reserve Inc.  Farmland Reserve, Inc. 79 South Main Street Su #1100 Salt Lake City, UT 84111-1929  K Erik Jacobsen  President, Farmland Reserve Inc.  Farmland Reserve, Inc. 79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  K Erik Jacobsen  Executive VP, AgReserves, Inc.  Executive Vice President AgReserves, Inc. 79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  Kent Jorgensen  Land and Governmental Affairs Manager  Taylor Creek Managemen Co. 4550 Deer Park, St. Cloud, FL 34773 AgReserves, Inc. 79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  Vice President, AgReserves, Inc.  Secretary/Treasurer VP AgReserves, Inc. 79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  Agreserves, Inc. 79 South Main Street Suit #1100 Salt Lake City, UT 84111-1929  Control Suit Lake City, UT 8411-1929  Control Suit Main Street Suit #1100 Salt Lake City, UT 8411-1929  Control Suit Lake City, UT 8411-1929	NAME	PRINCIPAL	AFFILIATION OR	NAME AND ADDRESS
CEO, Farmland Reserve, Inc.  CEO, Farmland Reserve, Inc.  CEO, AgReserves, Inc.  Director/CEO  AgReserves, Inc.  President Street Sui #1100 Salt Lake City, UT 84111-1929  K Erik Jacobsen  President, Farmland Reserve Inc.  President  Farmland Reserves, Inc.  AgReserves, Inc.  President  Farmland Reserve, Inc.  79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  K Erik Jacobsen  Executive VP, AgReserves, Inc.  Executive Vice President  AgReserves, Inc.  79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  AgReserves, Inc.  79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  Kent Jorgensen  Land and Governmental Affairs  Manager  Land and Governmental Affairs  Manager  Taylor Creek Managemer Co. 4550 Deer Park, St. Cloud, FL 34773  AgReserves, Inc.  Secretary/Treasurer VP  AgReserves, Inc.  79 South Main Street Suit #1100 Salt Lake City, UT 84773  Agreserves, Inc.  Paul L Allen  Division Controller, AgReserves, Inc.  Assistant Secretary/Treasurer  Co. 4550 Deer Park, UT Taylor Creek Managemer		OCCUPATION OR BUSINESS AFFILIATION	CONNECTION	AND AN ARCHITECTURE AND
K Erik Jacobsen  President, Farmland Reserve Inc.  President  Farmland Reserve, Inc.  79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  K Erik Jacobsen  Executive VP, AgReserves, Inc.  Executive Vice President  AgReserves, Inc.  79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  Kent Jorgensen  Land and Governmental Affairs Manager  Land and Governmental Affairs Manager  Taylor Creek Managemer Co. 4550 Deer Park, St. Cloud, FL 34773  AgReserves, Inc.  Secretary/Treasurer VP  AgReserves, Inc.  Secretary/Treasurer  Taylor Creek Managemer To South Main Street Suit #1100 Salt Lake City, UT  Scott Smith  Division Controller, AgReserves, Inc.  Assistant Secretary/Treasurer  Taylor Creek Managemer Co. 4550 Deer Park,		CEO, Farmland Reserve, Inc.	Director/CEO	79 South Main Street Suite #1100 Salt Lake City, UT
K Erik Jacobsen  Executive VP, AgReserves, Inc.  Executive Vice President  AgReserves, Inc.  Executive Vice President  AgReserves, Inc.  AgReserves, Inc.  Farmland Reserve, Inc. 79 South Main Street Sui #1100 Salt Lake City, UT 84111-1929  Kent Jorgensen  Land and Governmental Affairs Manager  Land and Governmental Affairs Manager  Taylor Creek Managemer Co. 4550 Deer Park, St. Cloud, FL 34773  AgReserves, Inc.  Paul L Allen  Vice President, AgReserves, Inc.  Secretary/Treasurer VP  Agreserves, Inc. 79 South Main Street Suit #1100 Salt Lake City, UT  Scott Smith  Division Controller, Agreserves, Inc.  Assistant Secretary/Treasurer Taylor Creek Managemer Co. 4550 Deer Park,			Director/CEO	79 South Main Street Suite #1100 Salt Lake City, UT
Kent Jorgensen  Land and Governmental Affairs Manager  Land and Governmental Affairs Manager  Manager  Manager  Manager  Taylor Creek Managemer Co. 4550 Deer Park, St. Cloud, FL 34773  AgReserves, Inc.  Paul L Allen  Vice President, AgReserves, Inc.  Secretary/Treasurer VP  AgReserves, Inc 79 South Main Street Suit #1100 Salt Lake City, UT  Agreserves, Inc 79 South Main Street Suit #1100 Salt Lake City, UT  Scott Smith  Division Controller, AgReserves, Inc. Assistant Secretary/Treasurer Co. 4550 Deer Park, Cloud, FL 34773  Agreserves, Inc 79 South Main Street Suit #1100 Salt Lake City, UT  Taylor Creek Managemen Co. 4550 Deer Park,			President	79 South Main Street Suite #1100 Salt Lake City, UT
Paul L Allen  Vice President, AgReserves, Inc.  Secretary/Treasurer VP  AgReserves, Inc.  Secretary/Treasurer VP  AgReserves, Inc.  Division Controller, AgReserves, Inc.  Assistant Secretary/Treasurer  Taylor Creek Managemer  Co. 4550 Deer Park, St.  Cloud, FL 34773  AgReserves, Inc.  79 South Main Street Suit #1100 Salt Lake City, UT  Taylor Creek Managemer  Co. 4550 Deer Park,			Executive Vice President	79 South Main Street Suite #1100 Salt Lake City, UT
Secretary/Treasurer VP AgReserves, Inc.  Secretary/Treasurer VP AgReserves, Inc. 79 South Main Street Suit #1100 Salt Lake City, UT  Scott Smith  Division Controller, AgReserves, Inc. Assistant Secretary/Treasurer Co. 4550 Deer Park,		Manager	Manager	Taylor Creek Management Co. 4550 Deer Park, St. Cloud El 34773
Scott Smith Division Controller, AgReserves, Inc. Assistant Secretary/Treasurer Co. 4550 Deer Park,				AgReserves, Inc 79 South Main Street Suite
	Scott Striith	Division Controller, AgReserves, Inc.	Assistant Secretary/Treasurer	

UTILITY NAME: East Central Florida Services, Inc.

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

YEAR OF REPORT December 31, 2018

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 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. revenue and expenses segregated out as nonutility also.

				PVDFNICEC
	ASSETS			EAFENSES
BUSINESS OR	BOOK COST ACCOUNT	REVENUES ACCOUNT		INCLIBERD NIIMBER
SERVICE CONDUCTED	OF ASSETS NUMBER			(f) (g)
(a)	(c) (q)			
None		€9	€9	

### 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	AL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased or (S)old (d)	AMOUNT (e)
Deseret Cattle & Citrus	Accounting		Р	42,695
Farmland Reserve, Inc.	Lease of Wells		Р	14,338
Deseret Cattle & Citrus	Water Agriculture		S	171,058
Deseret Cattle & Citrus	Water Residential & CUWA		S	26,628
Deseret Ranches of Florida	Lease of Office		Р	4,830
Taylor Creek Management Company	Management		Р	1,713
AgReserves, Inc.	Management Fee		S	11,989
Deseret Cattle & Citrus	Vehicle Maintenance & Fuel		P	11,850
AgReserves, Inc.	Interest Expense		Р	7,683
Deseret Cattle & Citrus	Benefits & Fringe		Р	14,007

### UTILITY NAME: East Central Florida Services, Inc.

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

	ntal	FAIR MARKET VALUE (f)	-\$1,054,036
	transferred. h "p" and sale with "S". lumn (c) - colunm (d)) space below or in a suppleme value.	GAIN OR LOSS (c)	ε
	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".  (d) Enter the net book value for each item reported.  (e) Enter the net profit or loss for each item reported. (column (c) - columm (d))  (e) 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.	NET BOOK VALUE (d)	€
	The columnar instructions follow:  (a) Enter name of related party or company.  (b) Describe briefly the type of assets purchased, so  (c) Enter the total received or paid. Indicate purcha  (d) Enter the net book value for each item reported.  (e) Enter the fair market value for each item reported.  (f) Enter the fair market value for each item reported schedule, describe the basis used to calculate fair m	SALE OR PURCHASE PRICE (c)	
nd Transfer of Assets	ns to include:	DESCRIPTION OF ITEMS (b)	Capital Contribution from TCM Farmland LOC Payoff
Part II. Specific Instructions; Sale, Purchase and Transfer of Asset	Enter in this part all transactions relating 3.  to the purchase, sale, or transfer of assets.  Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY (a)	Taylor Creek Management Farmland Reserve Inc

### Financial Section

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME (b)	REF.	PREVIOUS YEAR	CURRENT YEAR
(a)	(=)	(c)	(d)	(e)
101-106	UTILITY PLANT	F-7	3,545,077	3,629,13
100 110	Utility Plant			-,,,,,,
108-110	- F	F-8	(2,068,570)	(2,115,739
	Net Plant		1,476,508	1,513,39
114-115		F-7		
116 *	Other Utility Plant Adjustments			***
	Total Net Utility Plant		1,476,509	1,513,39
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		
	Other Investments Special Funds Total Other Property & Investments	F-10 F-10		
125	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS		-	
125 126-127	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash	F-10	18,592	3,443,90
125 126-127 131	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits	F-10	18,592	3,443,90
125 126-127 131 132 133	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits	F-10		3,443,90 - -
125 126-127 131 132 133 134	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds	F-10		3,443,90 - - -
125 126-127 131 132 133	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits	F-10		-
125 126-127 131 132 133 134 135	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9 F-9	9,106	2,815
125 126-127 131 132 133 134 135 141-144	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies	F-9 F-9 F-11		-
125 126-127 131 132 133 134 135 141-144	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9 F-9 F-11	9,106 11,627	2,815
125 126-127 131 132 133 134 135 141-144 145 146	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies	F-9 F-9 F-11	9,106	2,815
125 126-127 131 132 133 134 135 141-144 145 146 151-153	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies	F-9 F-9 F-11	9,106 11,627	2,815 8,970
125 126-127 131 132 133 134 135 141-144 145 146 151-153 161 162 171	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments	F-9 F-9 F-11	9,106 11,627	2,815
125 126-127 131 132 133 134 135 141-144 145 146 151-153 161 162 171 172 *	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense	F-9 F-9 F-11	9,106 11,627	2,815 8,970
125 126-127 131 132 133 134 135 141-144 145 146 151-153 161 162 171	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable	F-9 F-9 F-11	9,106 11,627	2,815 8,970
125 126-127 131 132 133 134 135 141-144 145 146 151-153 161 162 171 172 *	Special Funds Total Other Property & Investments  CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable Rents Receivable	F-9 F-9 F-11	9,106 11,627	-

### 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 OTHE	R DEBITS	1,520,472	4,973,846

<sup>\*</sup> 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

	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
201	EQUITY CAPITAL	F-15	100	10
	Common Stock Issued			
204	Preferred Stock Issued	F-15		188
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion		-	
207 *	Premium on Capital Stock		_	
209 * 210 *	Reduction in Par or Stated Value of Capital Stock		-	
210 *	Gain on Resale or Cancellation of Reacquired		-	
211	Capital Stock			
211	Other Paid - In Capital		1,512,904	6,012,90
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1.835.024)	(1,912,473
216	Reacquired Capital Stock		1114411	11.712.175
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		(322,020)	4,100,53
			(==,==)	1,100,55
221	LONG TERM DEBT	F-15		
	Bonds	1-15	-	-
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt		-	
	Other Long Term Debt Total Long Term Debt	F-17	-	
			-	
	Total Long Term Debt		-	
224	Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES		-	
224	Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES  Accounts Payable  Notes Payable	F-17	-	
224	Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES  Accounts Payable  Notes Payable	F-17	-	-
231 232 233 234	CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies	F-18 F-18	-	-
231 232 233 234 235	Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable  Notes Payable Accounts Payable to Associated Companies	F-17	-	- - -
231 232 233 234 235 236	CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies	F-18 F-18 F-18 F-18	946.353	
231 232 233 234 235 236 237	CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits	F-18 F-18 F-18 W/S-3	946.353 6,324	7,791
231 232 233 234 235 236	CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes	F-18 F-18 F-18 F-18	946.353 6,324	7,791
231 232 233 234 235 236 237 238 239	CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest	F-18 F-18 F-18 W/S-3	946.353 6,324	7,791
231 232 233 234 235 236 237 238	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-18 F-18 F-18 W/S-3	946.353	7,791
231 232 233 234 235 236 237 238 239	CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long Term Debt	F-18 F-18 F-18 W/S-3	946.353 6,324	-
231 232 233 234 235 236 237 238 239 240	CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long Term Debt Matured Interest	F-18 F-18 F-18 F-18 F-19	946.353 6.324 - -	7.791 

<sup>\*</sup> Not Applicable for Class B Utilities

### COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
251	DEFERRED CREDITS	F-13	-	
231	Unamortized Premium On Debt			
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
233	Total Deferred Credits		-	
261	OPERATING RESERVES			
	Property Insurance Reserve			
262	Injuries & Damages Reserve			00.000
263	Pensions and Benefits Reserve		21.862	22,330
	Miscellaneous Operating Reserves			22,33
265	Total Operating Reserves		21,862	
265	Total Operating Reserves  CONTRIBUTIONS IN AID OF CONSTRUCTION		1,667,716	
	Total Operating Reserves			1,667,71
271	Total Operating Reserves  CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction	n	1,667,716 (805,447)	1,667,71 (831,906
271	Total Operating Reserves  CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions	n	1,667,716	1,667,71 (831,906 835,81
271	Total Operating Reserves  CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction	n	1,667,716 (805,447)	1,667,71
271	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C.  ACCUMULATED DEFERRED INCOME TAXE Accumulated Deferred Income Taxes	F-22	1,667,716 (805,447)	1,667,71
271	Total Operating Reserves  CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C.  ACCUMULATED DEFERRED INCOME TAXE	F-22	1,667,716 (805,447)	1,667,71 (831,906
271 272 281	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C.  ACCUMULATED DEFERRED INCOME TAXE Accumulated Deferred Income Taxes Accelerated Depreciation Accumulated Deferred Income Taxes Liberalized Depreciation	F-22	1,667,716 (805,447) 862,268	1,667,71 (831,906
271 272 281	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C.  ACCUMULATED DEFERRED INCOME TAXE Accumulated Deferred Income Taxes Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other	F-22	1,667,716 (805,447) 862,268	1,667,71
271 272 281 282	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction Accumulated Amortization of Contributions in Aid of Construction Total Net C.I.A.C.  ACCUMULATED DEFERRED INCOME TAXE Accumulated Deferred Income Taxes Accelerated Depreciation Accumulated Deferred Income Taxes Liberalized Depreciation	F-22	1,667,716 (805,447) 862,268	1,667,71

### COMPARATIVE OPERATING STATEMENT

AGE (c) -3(b) -3(b) -3(b) -3(b) -5(b) -7(c) -7(c)	PREVIOUS YEAR (d) 239,675 239,675 291,610 79,055 (53,392) 25,663	CURRENT YEAR * (e)  242,23  242,23  276,63 79,35 (26,459 52,89
-3(b) -3(b) -3(b) -3(b)	239,675 239,675 291,610 79,055 (53,392)	242,23 242,23 276,63 79,35 (26,459
-3(b) -3(b) -3(b)	239,675 291,610 79,055 (53,392)	242,23 276,63 79,35 (26,459
-3(b) -3(b)	291,610 79,055 (53,392)	276,63 79,35 (26,459
-3(b) -3(b)	291,610 79,055 (53,392)	276,63 79,35 (26,459
-3(b) -3(b)	291,610 79,055 (53,392)	276,63 79,35 (26,459
-3(b)	79,055 (53,392)	79,35 (26,459
-3(b)	79,055 (53,392)	79,35 (26,459
F-22	(53,392)	(26,459
		32,69
-3(b)		
/S-3	29,443	27,61
/S-3		27,01
//S-3		
/S-3		
	346,717	357,140
	(107,041)	(114,909)
3(b)		
	-	=
(c)]	(107,041)	(114,909)
	3(b) /S-3 /S-3 /S-3 /S-3 /S-3 /S-3 /S-3 /S-3	3(b) //S-3 29,443 //S-3 //S-3 //S-3 //S-3 //S-3 //S-3 (S-3) (S-3) (S-3) (S-4) (S-3) (S-3) (S-3) (S-4) (S-5) (S-6) (S-7)

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

### COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS
	the second second	( <sub>h</sub> )
242,231		
242,231		
276 630		
276.630 79,358		
(26.459)		
(26,459) 52,899		
27.611		
357,140		
(114,909)		
, , , ,		
(114,909)		
(		

### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	( <sub>b</sub> )	PAGE	YEAR	YEAR
( <sub>a</sub> )		(c)	( <sub>d</sub> )	fi <sub>e</sub> )
Total Utility	Operating Income [from page F-3(a)]		(107,041)	(114,909
415				
415	OTHER INCOME AND DEDUCT		-	
	Revenues-Merchandising, Jobbin	~		
416	Contract Dedu	ctions		
410	Costs & Expenses of Merchandising		-	-
410	Jobbing, and Contract Work			
419	Interest and Dividend Income		119	31,354
421	Nonutility Income		12,605	13,790
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		12,724	45,144
408.20	TAXES APPLICABLE TO OTHER INCOME			
	Taxes Other Than Income		1	
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			<del> </del>
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income			
				<i>t.</i>
427	INTEREST EXPENSE	F-19	8,379	7,683
	Interest Expense	1.17	0,379	7,083
428	Amortization of Debt Discount & Expense	F-13	_	
429	Amortization of Premium on Debt	F-13	-	-
	Total Interest Expense	12.10	8,379	7,683
		<u> </u>		
433	EXTRAORDINARY ITEMS			
	Extraordinary Income			
434	Extraordinary Deductions			
09.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		-	-
		NET INCOME	(102,697)	(77,448)
Evnlain Evt	raordinary Income:			

Explain Extraordinary Income:

### SCHEDULE OF YEAR END RATE BASE

(a) 101 Utility l	(b)	PAGE	UTILITY (d)	UTILITY (e)
101 Culity	Plant In Service	F-7	3,175,418	
Less:				
	d and Useful Plant (1)		(2.115.720)	
	lated Depreciation	F-8	(2,115,739)	
	lated Amortization	F-8	(4.007.740)	
271 Contrib	utions in Aid of Construction	F-22	(1,667,716)	
252 Advance	es for Construction	F-20	-	
	Subtotal		(608,037)	
	ulated Amortization of	F-22	831,906	
L Contrib	utions in Aid of Construction Subtotal		223,869	
114 Plus or		F-7	-	
115 Accum	ition Adjustments (2) ulated Amortization of	F-7	_	
	ition Adjustments (2)			
Worki	g Capital Allowance (3)		34,579	
	Specify):			
		RATE BASE	258,448	
	NET UTILITY OPERATING INCOME		(114,909)	
ACHIEVEI	RATE OF RETURN (Operating Income / R	Rate Base)	-44.46%	

### NOTES:

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d)
Common Equity				(e)
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 copied structure is a second				

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

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.

<sup>(2)</sup> Should equal amounts on Schedule F-6, Column (g).

<sup>(3)</sup> Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

UTILITY NAME: East Central Florida Services, Inc.

# 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	OTHER (1) ADJUSTMENTS SPECIFIC	OTHER (1) ADJUSTMENT S PRO RATA	STRUCTURE (g)
			(n)		(t)	
Common Equity	4,100,531			(4,100,531)		'
Preferred Stock						
Long Term Debt						
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
						1
Total	4,100,531					

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

Adjustment Clearing out negative equity

### UTILITY PLANT ACCOUNTS 101 -106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	3,175,418		(e)	3,175,418
102	Utility Plant Leased to Other	-			.=
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			
105	Construction Work in Progress	453,718			453,718
106	Completed Construction Not Classified				-
	Total Utility Plant	3,629,136	-	-	3,629,136
		I IMV DI ANIM A CO			

### UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

NO.	DESCRIPTION (b)	WATER (e)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS	TOTAL (fl
114	Acquisition Adjustment			(e)	N/A
		\$	S	\$	
Total Pla	unt Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
Total Acc	cumulated Amortization	\$	\$	\$	\$
Net Acqu	isition Adjustments	\$	\$	\$	\$

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108 Balance first of year	2,068,569			2,068,569
Credit during year: Accruals charged to: Account 108.1 (1)	79,358			79,358
Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):				
Salvage Other Credits (Specify):				
Total Credits	79,358	-		79,358
Debits during year: Book cost of plant retired	32,188			
Cost of Removal Other Debits (specify):		7		
Total Debits	32,188			32,188
Balance end of year	2,115,739			2,115,739
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				4

<sup>(1)</sup> Account 108 for Class B utilities.

<sup>(2)</sup> 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)

DESCRIPTION OF CASE	EXPENSE INCURRED	CHARGED O DURING YE ACCT. AMOUNT	
(DOCKET NO.)	DURING YEAR	( <sub>d</sub> )	AMOUNT (e)
N/A	\$		\$
Total			
NO.			

### 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
N/A	\$	3	s	(e)
Total Nonutility Property	\$	\$	\$	
		<del> </del>		

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.  $\ensuremath{\mathrm{N/A}}$ 

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST
SPECIAL DEPOSITS (Account 132): N/A	(b)
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133):	c
	3
Total Other Special Deposits	\$

### INVESTMENTS AND SPECIAL FUNDS

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A		
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): N/A	\$	S
Total Utility Investment		5
125) N/A		
OTHER INVESTMENTS (Account 125): N/A	s	
Total Other Investment		
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: A	ccount 127): <b>N/A</b>	
Total Special Funds		

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

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

Amounts included in Accounts 142 a	and 144 should be listed individually.	
DESCRIPTION (n)		TOTAL
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		(b
Water Value (Account 141):	11,783	
Wastewater		
Other		<del> </del>
Total Customer Accounts Receivable		11,783
OTHER ACCOUNTS RECEIVABLE (Account 142):		<del>                                     </del>
Total Other Accounts Receivable		
		-
NOTES RECEIVABLE (Account 144):		
Total Notes Receivable		
Total Accounts and Notes Receivable		11,783
		11,765
ACCUMULATED PROVISION FOR		
Add: Provision for uncollectibles for current year		-
Collection of accounts previously written off		
Utility Accounts		
Others		(9,065)
Total Additions		(9,065)
Deduct accounts written off during year:		(9,063)
Utility Accounts		
Others		
Total accounts written off	-	-
Balance end of year		(9,065)
		(>,003)
	TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	2,718

### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
AgPaganas Inc	9,690
AgReserves, Inc. Farmland Reserve, Inc.	18
Farmiand Reserve, inc.	(1,349)
Taylor Creek Management Company Corporation of the Presiding Bishop	611
Total	8,970

### 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)
	\$ 650
Deposits	000
Total Miscellaneous Current and Accrued Liabilities	650

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

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182 Report each item separately.

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

F-13

### 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	S	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	S	S
Total Other Deletted Debits		
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
Total Regulatory Assets		

TOTAL MISCELLANEOUS DEFERRED DEBITS

### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION	RATE	TOTAL
(a)	(b)	(c)
COMMON STOCK		
Par or stated value per share	1.	.]
Shares authorized	1,000	1.000
Shares issued and outstanding	100	1.000
Total par value of stock issued	100	100
Dividends declared per share for year		100
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		

<sup>\*</sup> Account 204 not applicable for Class B utilities.

### BONDS

### ACCOUNT 221 N/A

INTEREST		PRINCIPAL
ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
-	Total	
	ANNUAL RATE	ANNUAL FIXED OR VARIABLE * (b) (c)

<sup>\*</sup> 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.

CCT.	DESCRIPTION	AMOUNTS
NO.	(b)	(c)
(a)	Unappropriated Retained Earnings:	(1,835,025
215	Balance Beginning of Year	A ROSE AND A STATE OF THE STATE
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use):	
Ī	Credits: Rounding	
	Total Credits:	
	Debits:	
	Total Debits:	
435	Balance Transferred from Income	(77,44
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	(1,912,4
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
Total Ret	ained Earnings	(1,912,4
Notes to	Statement of Retained Earnings:	
Notes to	Statement of recuired Survey grant	

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

### OTHER LONG-TERM DEBT ACCOUNT 224

DESCRIPTION OF OBLIGATION		INTEREST	PRINCIPAL
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	ANNUAL	FIXED OR	AMOUNT PER
(a)	RATE	VARIABLE *	
			BALANCE SHEET
N/A	(b)	(c)	(d)
N/A	%	6	\$
	9/6		
	%		
	%		
	%		
	%		
	%		,
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	70		
otal			

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

### NOTES PAYABLE ACCOUNTS 232 AND 234

	INT	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
(a)	%		
NOTES PAYABLE (Account 232): N/A			
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
THE ACCOUNT NAMES (Account 224);	%		
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	70		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			10 10 10 10
etti vatantatiena Andreas til Massen professionatat met			

<sup>\*</sup> 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)

N/A

TOTAL
(b)

TOTAL
(c)

TOTAL
(d)

### ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BEGINNING		INTEREST DURING ACCRUED YEAR	INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT	AMOUNT (d)	1	
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt		(c)			
Interest on Note to Farmland Reserve, Inc.	-		7.683	7.683	
Total Account 237.1	-		7,683	7,683	
			.,,	7,003	
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427			1
Total Account 237.2	-		-	-	
Total Account 237 (1)	-		7,683	7,683	
INTEREST EXPENSED: Total accrual Account 237		237		(1) Must agree to F-2 (a) Ending Balance of Accord	
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)			7,683		

### MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized list (a)	BALANCE END OF YEAR (b)
Accounts Payable - Trade	2,407
Accounts Payable - Miscellaneous	2,950
Payroll Clearing	3,556
FICA Payable	565
Federal Withholding Payable	308
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 Curren	and Accrued Liabilities 7,287

	ADVANCES	FOR CO	NSTRUCTION		
NAME OF PAYOR *	BALANCE BEGINNING	ACCT.	DEBITS AMOUNT	CREDITS (e)	BALANCE END OF YEAR
(a) N/A	\$	Acci	s	s	S
Total	\$		\$	\$	\$

<sup>\*</sup> 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

### 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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W&WW OTHER THAN SYSTEM REPORTING	TOTAL (e)
Balance first of year	805,447			805,447
Debits during the year:	26,459			26,459
Credits during the year	-			
Total Accumulated Amortization of Contributions In Aid of Construction	831,906			831,900

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

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	REF. NO.	AMOUNT
(a)	(b)	(c)
Net income for the year	F-3(c)	(77,448
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Depreciation Employee Benefits		30,783
Employee Benefits 263A Capitalization		11,019
ZOOA Cabitalization		40.150
Income recorded on books not included in return:		
and the state of t		
Gain (Loss) on Disposition of Assets		(4.4.000)
CIAC Amortization		(14.086) (26,459)
Deduction on return not charged against book income:		12011007
Dedden on return not charged against book income.		
Amortization of acquisition, reorganization & start up cost		4,704
Federal tax net income		(40,745)
Computation of tax:		

### Water Operating Section

### WATER LISTING OF SYSTEM GROUPS

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

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

### SCHEDULE OF YEAR END WATER RATE BASE

ACCOUNT NAME REFERENCE WATER  (b) PAGE UTILITY  (c) (d)	(b) PAGE	ACCT.
	(c)	(a)
Plant In Service W-4(b) \$ 3,175	Utility Plant In Service W-4(b)	101
	Less:	
d and Useful Plant (1)  W-6(b)  (2.115	Nonused and Useful Plant (1)	
flated Depreciation	Accumulated Depreciation	108
ulated Amortization W-7 (1.667	Accumulated Amortization	110
		271
res for Construction F-20 Subtotal \$ (608)		252
Substant Control of the Control of t		
W-8(a) \$ 831	Add: W-8(a)	272
plated Amortization of	Accumulated Amortization of	2/2
	Contributions in Aid of Construction	
	Plus or Minus:	114
ition Adjustments (2)  F-7	Acquisition Adjustments (2)	
iulated Amortization of Acquisition Adjustments (2)	Accumulated Amortization of Acquisition Adjustments (2)	115
ng Capital Allowance (3)	Working Capital Allowance (3)	
Specify):	Other (Specify):	
WATER RATE BASE \$ 258	WATER RATE BASE	
OPERATING INCOME W-3 \$ (114	WATER OPERATING INCOME W-3	
A CHIEVED BATE OF BETLINN (Water Operating Income / Water Rate Base) -4	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)	

NOTES: (1) (2)

Estimate based on the methodology used in the last rate proceeding.

Include only those Acquisition Adjustments that have been approved by the Commission.

Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and

Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

(3)

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

### WATER OPERATING STATEMENT

ACCT	THE COUNTY IN THIS	REFERENCE	CURREN	Т
NO	(6)	PAGE	YEAR	
(a)		(c)	(d)	
_ 400	UTILITY OPERATING INCOME	W-9	S	242,231
	Operating Revenues			242,231
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues	-	\$	242,231
401	Operating Expenses	W-10(a)	s	270.000
403	Depreciation Expense		3	276,630
	_ Less: Amortization of CIAC	W-6(a)		79,358
	Net Depreciation Expense	W-8(a)		(26,459
	Net Depreciation Expense		\$	52,899
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
	Amortization Expense (Other than CIAC)	F-8		
408.10	Taxes Other Than Income			10,900
	Utility Regulatory Assessment Fee	1		10,900
408.11	Property Taxes			4.404
408.12	Payroll Taxes			4.464 6.017
408.13	Other Taxes and Licenses			6,230
408	Total Taxes Other Than Income		s	27,611
409.1	Income Taxes			
110.10	Deferred Federal Income Taxes		1	
110.11	Deferred State Income Taxes			
111.10	Provision for Deferred Income Taxes - Credit		+	
112.10	Investment Tax Credits Deferred to Future Periods		<del>                                     </del>	
12.11	Investment Tax Credits Restored to Operating Income		<del>                                     </del>	
	Utility Operating Expenses	•	\$	357,140
	Utility Operating Income		\$	(114,909)
469	Add Back:	W-9	6	
	Guaranteed Revenue (and AFPI)	W-9	\$	
413 1	ncome From Utility Plant Leased to Others		-	
414	Gains (losses) From Disposition of Utility Property		<del> </del>	
420	Allowance for Funds Used During Construction			-
	Total Utility Operating Income		s	(111 000)
			Φ	(114,909)
	W-3			

UTILITY NAME: East Central Florida Services, Inc.

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

## WATER UTILITY PLANT ACCOUNTS

YEAR (,)	ADDITIONS (a)	RETIREMENTS (e)	YEAR (g)
584,660			284,660
-			1
			1 100
94,132		4,125	700,08
1			1 000
86,259			807'08
913,944	3,690		917,634
1			
1			1 100
3,275			3,275
596,343	15,474	1,154	610,663
868'09			969,09
1			1 000
686,151		2,215	683,936
1			- 700 07
18,631			18,631
•			
1			1 00 70
21,809			21,809
1			1 20 00
54,257	62,928		CC0,08
1		1	1 044
7,804		/83	1.0,7
1			
1			
1			
1			
1	M M		
3,128,163	82,09		3,175,418
	- 86,259 3,275	33	

NOTE:

UTILITY NAME: East Central Florida Services, Inc

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

## WATER UTILITY PLANT MATRIX

YEAR OF REPORT December 31, 2018

.5 GENERAL PLANT	(h)																					90,635		7,011						97,646	
TRANSMISSION AND DISTRIBUTION PLANT	(g)														683.936		18.631													702,567	
.3 WATER TREATMENT PLANT	(J)											000	90.898																	868'09	
SOURCE OF SUPPLY AND PUMPING PLANT	(e)			200.00	100.00					3 275	R10 RE2	010.000							21 800	600.12										125,754	
.1 INTANGIBLE PLANT	(u) 584 880	304.000				86 259	917.634																						1 500 553	1,306,333	
CURRENT YEAR	584 660	000100		90.007		86.259	917.634		1	3.275	610,663	60.898	1	683 936		18.631			21.809		90,635	ı	7.011	1					3 175 418	011,571,5	
ACCT. ACCOUNT NAME NO. (b)	301 Organization	302 Franchises	303 Land and Land Rights	304 Structures and Improvements	303 Collecting and Impounding Reservoirs	300 Lake, River and Other Intakes	308 Inclination Collings	309 Sumply Mains	o o o o	310 Power Generation Equipment	311 Pumping Equipment	320 Water Treatment Equipment	330 Distribution Reservoirs and Standpipes	331 Transmission and Distribution Mains	333 Services	334 Meters and Meter Installations	335 Hydrants	336 Backflow Prevention Devices	339 Other Plant Miscellaneous Equipment	340 Office Furniture and Equipment	247 Ct.	342 m : Grupment	343 Lools, Shop and Garage Equipment	344 Laboratory Equipment	345 Power Operated Equipment	346 Communication Equipment	347 Miscellaneous Equipment	348 Other Tangible Plant	TOTAL WATER PLANT		

W-4(b) GROUP 1 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			0.500
306	Lake, River and Other Intakes	40		2.509
307	Wells and Springs	22		4.55%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			F 000
310	Power Generation Equipment	20		5.009
311	Pumping Equipment	17		5.889
320	Water Treatment Equipment	20		5.00
330	Distribution Reservoirs and Standpipes			2 22
331	Transmission and Distribution Mains	45		2.22
333	Services			5.00
334	Meters and Meter Installations	20		5.00
335	Hydrants			
336	Backflow Prevention Devices			4.00
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			6.25
343	Tools, Shop and Garage Equipment	16		6.25
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348				
Water	Plant Composite Depreciation Rate *			

<sup>\*</sup> 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

UTILITY NAME: East Central Florida Services, Inc.

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

YEAR OF REPORT December 31, 2018

## ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT.		BALANCE			TOTAL
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	OTHER CREDITS *	CREDITS $(d+e)$
301	Organization	510,600	5,344	(6)	(t) 5,344
304	Structures and Improvements	36,667	2,608		2,608
305	Collecting and Impounding Reservoirs	1			
306	Lake, River and Other Intakes	49.584	7316		
307	Wells and Springs	512.258	207.70		2,137
308	Infiltration Galleries and Tunnels		CO1, 42		24,705
309	Supply Mains				
310	Power Generation Equipment	1 220	501		
311	Pumping Equipment	705 001	193		193
320	Water Treatment Equipment	499,307	10,381		10,381
330	Distribution Reservoirs and Standpipes	176'14	7,337		2,337
331	Transmission and Distribution Mains	1 1 1 0 0 0 0			
333	Services	1.57,687	17,374		17,374
334	Meters and Meter Installations				
335	Hydrants	18,031			
336	Backflow Prevention Devices	1			
339	Other Plant Miscellaneous Equipment	1			ı
340	Office Furniture and Equipment	66,571	723		723
341	Transportation Equipment	. 01010			-
342	Stores Equipment	94,919	13,528		13,528
343	Tools, Shop and Garage Equipment	1 707 11			
344	Laboratory Equipment	1,034	∞		8
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				1
					1
TC	TOTAL WATER ACCUMULATED DEPRECIATION	023 030 0			
		2,006,370	79,358	r	79,358
	C				

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

W-6 (a) Group 1

UTILITY NAME: East Central Florida Services, Inc.

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

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

301         Organization         (4)           304         Structures and Improunding Reservoirs         3,043         (4)           305         Collecting and Impounding Reservoirs         3,043         (4)           306         Lake, River and Other Intakes         (5)         (7)           307         Wells and Sprinas         (7)         (4)           308         Infiltration Galleries and Tunnels         (6)         (6)           309         Supply Mains         (6)         (6)           310         Power Generation Equipment         (7)         (7)           311         Pumping Equipment         (7)         (6)           320         Distribution Mains         (6)         (6)           331         Transmission and Distribution Mains         (6)         (6)           331         Horier Installations         (6)         (6)           332         Horier and Meter Installations         (6)         (6)           333         Services         (6)         (6)           334         Fower Operation Equipment         (7)         (7)           343         Tools, Stop and Garage Equipment         (7)         (7)           344         Laboratory Equipment	ACCOUNT NAME PLANT SALVAGE AND  (b) RETIRED INSURANCE  (g) (h)	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i) (j)	END OF YEAR (c+f-j) (1)
3,043				515.944
3,043			0,042	36,732
1,154 648 648 793 793	3,043		3,043	
1,154 648 648 793 793	servoirs			51.741
1,154 648 648 793 793				536.963
1,154 648 648 793 793				•
1,154 648 648 793 793	sls			
1,154 648 26,550 793 32,188				1,413
1,154 648 26,550 793 32,188			1154	508.534
26.550	1,154		10101	44 258
26.550				
26.550 793 793 32,188			- 879	305 983
26.550 793 793 32,188			040	
26.550 793 793 32,188				18.631
793				
26.550 793 32,188				1
793				67,294
793	ipment			
793			055.90	21.897
793	26.550		000004	
32,188			793	6,849
32,188				
32,188				
32,188				
32,188				
32,188				
32,188			1 100	2115739
W-6(b)		•	32,100	
W-6(b)				
	W-6(b)			
GROUP 1	GROUP 1			

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

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATEI (c
Balance first of year	(6)	
		1,667,716
Add credits during year:	W-8(a)	
Contributions received from Capacity,	W-0(a)	
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		
or constitution		1,667,716
If any prepaid CIAC has been collected, provide a supporting schedule showing ho	w the amount is determined	
Explain all debits charged to Account 271 during the year below:	the amount is determined.	
500 0 0 P € 500 P × 5		
Wa		

W-7

GROUP 1

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

### WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	805,447
Debits during the year: Accruals charged to Account 272	26,459
Other debits (specify):	
Total debits	26,459
Credits during the year (specify):	
Total credits	
Balance end of year	831,90

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)	AMOUN' (c
NA		
	A STATE OF THE STA	
		Eurly)
		4
Total Credits		0.00

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

### WATER OPERATING REVENUE

AMOUNT (e)	YEAR END NUMBER OF CUSTOMERS (d)	BEGINNING YEAR NO. CUSTOMERS * (c)	DESCRIPTION (b)	ACCT. NO. (a)
171,058	1	1	Water Sales:	460
00.000			Unmetered Water Revenue Agriculture	
26,628	70	70	Metered Water Revenue:	461.1
			Sales to Residential Customers	101.1
44.545	10	10	Sales to Commercial Customers	461.2
			Sales to Industrial Customers	461.3
			Sales to Public Authorities	461.4
74.470			Sales Multiple Family Dwellings	461.5
71,173	80	80	Total Metered Sales	101.5
			Fire Protection Revenue:	462.1
			Public Fire Protection	
			Private Fire Protection Total Fire Protection Revenue	462.2
			Other Sales To Public Authorities	464
		<del>                                     </del>	Sales To Irrigation Customers	
			Sales For Resale	
242,231	_		Interdepartmental Sales	467
			Total Water Sales	
			Other Water Revenues:	469
	or AFPI)	or Funds Prudently Invested of	Guaranteed Revenues (Including Allowance for	
				470
				471
				472
				473
	al Other Water Revenues	Tota		474
242,23	ater Operating Revenues	Total W		

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

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
			EXPENSES -	EXPENSES -
			OPERATIONS	MAINTENANCE
		j	(d)	(e)
601	Salaries and Wages - Employees	67,793		8,87
603	Salaries and Wages - Officers,			
	Directors and Majority Stockholders			
604	Employee Pensions and Benefits	77,799		
610	Purchased Water	-		-
615	Purchased Power	-		
616	Fuel for Power Production	_		
618	Chemicals			
620	Materials and Supplies	25,019	891	181
631	Contractual Services-Engineering	25,015	031	101
632	Contractual Services - Accounting	43,905		
633	Contractual Services - Legal	13,703		
634	Contractual Services - Mgt. Fees	1,713		
635	Contractual Services - Testing	1,715		
636	Contractual Services - Other	11,000	1,257	400
641	Rental of Building/Real Property	19,168	14,338	108
642	Rental of Equipment	15,108	14,330	
650	Transportation Expenses	11,850		
656	Insurance - Vehicle	11,030		
657	Insurance - General Liability			
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses			7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
	- Amortization of Rate Case Expense	-		
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses	18,383	5,823	
	Total Water Utility Expenses	276,630		
	Ziponios	270,030	22,309	9,164

W-10(a)

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

### WATER EXPENSE ACCOUNT MATRIX

.6 .7 .8 SION TRANSMISSION CUSTOMER ADMITTION & DISTRIBUTION ACCOUNTS GENE S - EXPENSES - EXPENSE EXPENS (i) (j) (k)	N. & RAL NSES )
- 124.00	10,86
and the control of th	
The second secon	77,79
	56
	43,90
	1,71
	4,83
	11,85
	1
Server Server Server Calculation	
	12,50
- 124	164,0

W-10(b)

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

### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED	FINISHED WATER	WATER USED FOR LINE	TOTAL WATER PUMPED AND	WATER SOLD 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) ]	(t)
		(c)	(d)	(e)	
January					_
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					·
December		171		171	171
Total		171		171	
for Year		507. 2	1	1 '''	1/1
					1
Point of deli		redistribution, list nan	nes of such utilities below	r. N/A	
		SOURCE OF SU	PPLY		
L	ist for each source of sup	oply:	CAPACITY	GALLONS	TYPE OF
			OF WELL	PER DAY FROM SOURCE	SOURCE
ECF has two rav	water commercial w	ells	750 gallons/Min	171,000 (CUP Limit)	Well
			W-11		

W-11

GROUP 1

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

### PUMPING AND PURCHASED WATER STATISTICS

	FOR RESALE ( Omit 000's) (b)	WATER PUMPED FROM WELLS ( Omit 000's) (c)	FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	PUMPED AND PURCHASED ( Omit 000's) [ (b)+(c)-(d) ] (e)	CUSTOMERS ( Omit 000's ) (t)
January				1	
February					
March					
April					
May					
lune					
July					
August					
September					
October					
November					
December					
Total		1			
for Year					
Vendor No	ote Agriculture w	le, indicate the foll ater is a flat rate.	nes of such utilities below	N/A	
		SOURCE OF SU	IDDI V		
		SOURCE OF SC			
	List for each source of		CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE O
ECF has 220 a	gricultural wells or surfa	ace water pumps varying	in capacity from 1,000 to	2 million gallons/day.	

W-11

SOURCE

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	TO
	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	
	( Omit 000's)	FROM WELLS	FIGHTING		CUSTOMERS
	(b)	(Omit 000's)		( Omit 000's)	( Omit 000's )
	(0)	,	FIRES, ETC.	[ (b)+(c)-(d) ]	(t)
January		(c) 68	(d)	(e)	
February		69		68	68
March				69	69
April		54		54	54
May		54		54	54
June		80		80	80
July		82		82	82
August		51		51	51
September		47		47	47
October		113		113	113
November		110		110	110
December		47		47	47
Total		45		45	45
for Year		820		820	820
f water is purcha	ased for resale, indicate	the following:	· · · · · · · · · · · · · · · · · · ·		
Point of del	iverv				
		redistribution, list nam	es of such utilities below:	N/A	
	S	SOURCE OF SUP	PLY		
	1138				
L	ist for each source of su	pply:	CAPACITY	GALLONS	TYPE OF

W-11

OF WELL

ECF has 12 general wells or surface water pumps varying in capacity from 1,000 to 2 million gallons/day.

PER DAY

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

### PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED WATER	WATER USED FOR LINE	TOTAL WATER PUMPED AND	WATER SOLD TO
(a)	PURCHASED	1.0000000000000000000000000000000000000	FLUSHING,	PURCHASED	CUSTOMERS
	FOR RESALE	PUMPED	FIGHTING	( Omit 000's)	(Omit 000's)
	( Omit 000's)	FROM WELLS		[ (b)+(c)-(d) ]	(t)
	(b)	( Omit 000's)	FIRES, ETC.	- Carrier Control Control Control Control	(1)
		(c)	(d)	(e) 521	521
January		521		412	412
February		412			590
March		590		590	580
April		580		580 590	590
May		590		590	590
June		590		504	504
July		504		504	504
August		504		526	526
September		526		526	526
October		526		659	659
November		659		659	659
December		659		6,661	6,661
Total for Year		6,661		0,001	
for Year					
If water is pure Vendor N/A	hased for resale, indicate	e the following:			
Point of d	elivery				
If water is sold	to other water utilities for	or redistribution, list nam	es of such utilities below	v: N/A	
			30 - XXX - XX		
		SOURCE OF SUP	PLY		

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

W-11

UTILITY NAME: East Central Florida Services	Inc.
---	------

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

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

Location of measurement of capacity

(i.e. Wellhead, Storage Tank):

Type of treatment (reverse osmosis,

(sedimentation, chemical, aerated, etc.): Aerated and Chlorinated

LIME TREATMENT

Unit rating (i.e., GPM, pounds

per gallon): Manufacturer:

None

FILTRATION

Type and size of area:

Pressure (in square feet): Manufacturer: None

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

W-12

GROUP 1

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	id three services continues	
5/8"	Displacement	1.0	70	70
3/4"	Displacement	1.5		
1"	Displacement	2.5		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	ALK COUNTY	
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	

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

ERC Calculation:	(6,661 Gallons/365/72)=253 gallons/day/home

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	mens with the party of the	
1 1/2"	Displacement or Turbine	5.0	10000116	
2"	Displacement, Compound or Turbine	8.0	MARKET SERVICE STORY OF	
3"	Displacement	15.0		
3"	Compound	16.0	APPENDENCHIA PORTAN	
3"	Turbine	17.5	QUUIN EXTRA PRESENTATION PAR	
4"	Displacement or Compound	25.0	Section of the sectio	
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	Proposition of the second	
6"	Turbine	62.5	Semilary accommodal	
8"	Compound	80.0	ENGLES AND PROPERTY OF THE PARTY OF THE PART	
8"	Turbine	90.0	DANSEN MELLER STATE	
10"	Compound	115.0		
10"	Turbine	145.0	1	145
12"	Turbine	215.0		145
	ATION OF THE WATER OVER	Total Water Sy	vstem Meter Equivalents	14

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

	ERC Calculation:	(171 gallons/365 days)/350 gallons/day = 1 ERC
ı		(1) gariono do dayon do gariono day - 1 ERC
ı		
ı		
ı		
ı		
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l		
l		
L		
		NV YO

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		7.5
1"	Displacement	2.5	3	7.5 10
1 1/2"	Displacement or Turbine	5.0	2	8
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0	The second second second	
3"	Compound	16.0		
3"	Turbine	17.5	Maria de la companya	25
4"	Displacement or Compound	25.0	and the second second second	Zi
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	Appendix modification	
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0	The second secon	55
		Total Water S	System Meter Equivalents	33

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

ERC Calculation: (820 gallons/365/350 days)= 6 ERC		

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	TOTAL NUMBER OF METER EQUIVALENTS
			(d)	(c x d)
				(e)
All Residential		1.0	and Constitution of the	
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	AND INCOME AND ADDRESS OF A	
3"	Displacement	15.0	STATE OF THE PARTY OF THE PARTY OF	
3"	Compound	16.0	VALUE OF THE PROPERTY OF THE PARTY.	
3"	Turbine	17.5	Charles and the second	
4"	Displacement or Compound	25.0	A STATE OF THE PARTY OF THE PAR	
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	ENGLISHED SERVICE	
6"	Turbine	62.5		
8"	Compound	80.0	A PLEASURED HAS BURNES	
8"	Turbine	90.0		——————————————————————————————————————
10"	Compound	115.0		
10"	Turbine	145.0	NAME OF THE PARTY	
12"	Turbine	215.0		
			ystem Meter Equivalents	Unmetered Was

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		
[		
		1
		1
	W-13	
	W-15	

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?
e. Is this system under any Consent Order with DEF.
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
CVCTTV VVV — /	December 31, 2018
SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Raw	7
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	
<ol><li>Describe any plans and estimated completion dates for any enlargements or improvements of this system.</li></ol> None	
NOTIE	
0 WL 11d	
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?	
	V
* An ERC is determined based on the calculation on the bottom of Page W-13.	
W-14	
GROUP 1	

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.
Plan to complete one new well to service three additional residents. Estimated completion, May 15th 2019.
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:
DED miles
<ul><li>a. Attach a description of the plant upgrade necessary to meet the DEP rules.</li><li>b. Have these plans been approved by DEP?</li></ul>
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  $\,$ 

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.
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
The state of the s
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?
and system under any consent order with DEF!
11 Department of Facility and 1D 4 12 12 12 12
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

### Reconciliation of

### Regulatory Assessment Fee

### Revenue

Water Operations Class A & B

Company: East Central Florida Services, Inc. For the Year Ended December 31, 2018

<del>-</del>		
(b)	(c)	(d)
Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per	Difference (b) - (c)
171,058	171,058	-
71,173	71,173	-
-	-	-
242,231	242,231	-
242,231	242,231	-
	Gross Water Revenues Per Sch. W-9 171,058  71,173	Gross Water Revenues Per Sch. W-9 171,058 171,058 171,173 71,173 71,173

	1		
F.XI	nlat	nati	ons:
	Piu	ILLI	OILS.

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).