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## CLASS "A" OR "B"

## WATER AND/OR WASTEWATER UTILITIES

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

## ANNUAL REPORT

WU643-13-AR

East Central Florida Services, Inc.

Exact Legal Name of Respondent

Mr James B. Payne St. Cloud, FL 34773

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 2013

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



#### **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.
- 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 Accounting and Finance 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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# 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
		1. 2. 3. 4. (Signature of Chief Executive Officer of the utility) *
		1. 2. 3. 4. (Signature of Chief Enancial Officer of the utility) *

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

<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

YEAR OF REPORT December 31, 2013

County:

East Central Florida !

	the exact mailing address of the utility for which normal correspondence should be sent:	
David V 4550 De		
	d. FL 34773	
Telephone:	407-957-6651	
E Mail:	dwright@ari-slc.com	
WEB Site:	None	
Sunshine St	tate One-Call of Florida, Inc. Member Number EC1032	
David W 4550 De		
Telephone:	: 407-957-6651	
	the address of where the utility's books and records are located:	
	Deseret Lane	
	d, FL 34773	
None	my groups auditing or reviewing the records and operations:	
	rinal organization of the utility: 4/29/1992	
Check the ap	ppropriate business entity of the utility as filed with the Internal Revenue Service	
Individual	Partnership Sub S Corporation 1120 Corporation	
List below e	every corporation or person owning or holding directly or indirectly 5% or more of the voting securities	
of the utility		Percent
	Name	Ownership
	1 Taylor Creek Management Company	100%
	2	
	3	_
	5	-
	6	
	7	
	8	
	9	
	10	_

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
David Wright	Manager	Taylor Creek Management	Regulatory
Chris Morris	Property Manager	Management Taylor Creek Management	Regulatory
Gary Walker	Controller	Deseret Farms of Ruskin	Regulatory
		n out	150
	100000000000000000000000000000000000000		7.11.2
			24 21 21

 <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.

## COMPANY PROFILE

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

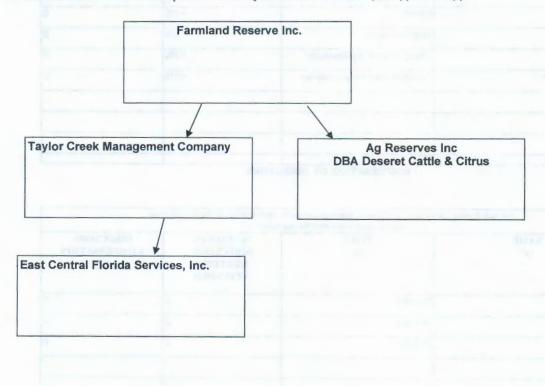
A. B. C. D. E. F.	Brief company history. Public services rendered. Major goals and objectives. Major operating divisions and functions. Current and projected growth patterns. Major transactions having a material effect on operations.
	orida Services, Inc. (ECFSI) was incorporated 10/12/89. If was certified by the Florida Public on on 3/27/92 to provide water services.
B. ECFSI provides area.	primarily agricultural water along with commercial water and potable water to homes within its
Objectives include supply planning pro	s to look for opportunities to provide raw water to commercial or governmental entities. renewal of ECFSI's consumptive use permits. This process is complicated by the water use and occess presently conducted by the water management district.
E. ECFSI continues outside the area will	s to grow and expand. Growth within the service area as well as raw water sales to entities il depend on the rate of growth and future land use. It is anticipated that water uses and demand rease as the population growth in central Florida continues to increase.
F. None	

## PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2012

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

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



## COMPENSATION OF OFFICERS

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Paul C Genho	Director/Chairman/President	<1%	0
Erik K Jacobsen	Director	<1%	0
James B Payne	Vice-President	5%	0
Paul L. Allen	Director/Secretary/Treasurer	<1%	0
Jeffery E. Walker	Assistant Secretary/Treasurer	<1%	0
			necessarily to an end

#### COMPENSATION OF DIRECTORS

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

## 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.

IDENTIFICATION OF SERVICE OR PRODUCT	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY
(b)		(d)
	OF SERVICE	OF SERVICE (c) OR PRODUCT

<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.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Paul C Genho	President	Director/Chairman/President	Farmland Reserves Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
Erik K Jacobsen	Vice President Cattle Operations/Ranch General Manager	Director	Deseret Cattle & Citrus 13754 Deseret Lane, St. Cloud, FL 34773
James B Payne	Lawyer	Vice President	Taylor Creek Management 4550 Deer Park, St. Cloud, FL 34773
Paul L. Allen	Vice President CFO	Director/Secretary/Treasurer	Agreserves Inc 79 South Main Street Suite #1100 Salt Lake City, UT
Jeffery E. Walker	Controller	Assistant Secretary/Treasurer	Agreserves Inc 79 South Main Street Suite #1100 Salt Lake City, UT

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

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

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

	ASSETS		REVENUES		EXPENSES	
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)		REVENUES GENERATED (d)	ACCOUNT	EXPENSES INCURRED (f)	
None	\$	\$			\$	
		1				

### BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

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

	DESCRIPTION	CONTRACT OR	ANNUAL CHARGES		
NAME OF COMPANY OR RELATED PARTY (a)	R RELATED PARTY (a) NAME OF PRODUCT (b) EFFECTIVE DATES (c)	(P)urchased or (S)old (d)	AMOUNT (e)		
Deseret Cattle & Citrus	Accounting		P	15,654	
Farmland Reserve Inc.	Lease of Wells		P	16,602	
Deseret Cattle & Citrus	Water		S	167,502	
Deseret Cattle & Citrus	Water Residential & CUWA		S	27,440	
Deseret Ranches of Florida	Lease of Office		P	3,531	
Taylor Creek Management	Management		Р	10,098	
7 9			8311		
				6	
and the same of th					
				B B	
			1 1 1 E		

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

1. Enter in this part all transactions relating 3. to the purchase, sale, or transfer of assets.  2. Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans		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) - column (d))  (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.				
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS	FAIR MARKET VALUE (t)	
lone			\$	\$	1;	

# **Financial Section**

## 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	3,499,601	3,510,29
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,698,934)	(1,768,536
	Net Plant		1,800,667	1,741,76
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments	1-/		
	Total Net Utility Plant		1,800,667	1,741,76
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		
131	Total Other Property & Investments  CURRENT AND ACCRUED ASSETS  Cash		422,347	283,823
132	Special Deposits	F-9	_	
133	Other Special Deposits	F-9		
134	Working Funds	1-7	-	
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	2,595	2,732
145	Accounts Receivable from Associated Companies	F-12	811,807	18,141
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			
162	Prepayments		6,459	3,783
171	Accrued Interest and Dividends Receivable		0,.00	3,100
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	650	650
	Total Current and Accrued Assets		1,243,858	309,12

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

## COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)	(b) (c)	(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		- 0 - 1	
190	Accumulated Deferred Income Taxes			
	Total Defer	rred Debits		-
	TOTAL ASSETS AND OTHE	R DEBITS	3,044,525	2,050,890
***				

<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.

F-1(b)

## COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

NO.	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		1,512,904	1,512,904
212	Discount On Capital Stock		.,	-1-1-1-1
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1,530,367)	(1.537.840
216	Reacquired Capital Stock		11.000.0077	11,007,010
218	Proprietary Capital			
210	(Proprietorship and Partnership Only)			
	Total Equity Capital			(24,836
I	A ONC TITEL A DEPT	F.16	(17,363)	
221	LONG TERM DEBT Bonds	F-15	-	-
222 *	Bonds Reacquired Bonds			-
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies	F-17		-
222 *	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt			-
222 * 223 224	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt	F-17		
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES	F-17		
222 * 223 224 231	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable	F-17 F-17		
222 * 223 224 231 232	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable	F-17 F-17		
222 * 223 224 231 232 233	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies	F-17 F-17 F-18 F-18	-	
222 * 223 224 231 232 233 234	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies	F-17 F-17		
222 * 223 224 231 232 233 234 235	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits	F-17 F-17 F-18 F-18 F-18	1.947.163	947.163
222 * 223 224 231 232 233 234 235 236	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes	F-17 F-17 F-18 F-18 F-18 W/S-3	-	947.163
222 * 223 224 231 232 233 234 235 236 237	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest	F-17 F-17 F-18 F-18 F-18	1.947.163	947.163
222 * 223 224 231 232 233 234 235 236 237 238	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends	F-17 F-17 F-18 F-18 F-18 W/S-3	- - - - 1,947,163 - 5,382	947.163
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long Term Debt	F-17 F-17 F-18 F-18 F-18 W/S-3	- - - - 1.947.163 5.382	947.163
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Dividends Matured Long Term Debt Matured Interest	F-17 F-17 F-18 F-18 F-18 F-19	1.947.163	947.163
222 * 223	Bonds Reacquired Bonds Advances from Associated Companies Other Long Term Debt Total Long Term Debt  CURRENT AND ACCRUED LIABILITIES Accounts Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long Term Debt	F-17 F-17 F-18 F-18 F-18 W/S-3	- - - - 1,947,163 - 5,382	947.163 11.588 

<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	-	
	Unamortized Premium On Debt			
252	Advances For Construction	F-20	-	_
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		-	
261	OPERATING RESERVES			
201	Property Insurance Reserve			
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve	-	32.869	31.148
265	Miscellaneous Operating Reserves		32.009	31,140
203	Total Operating Reserves	_	32,869	31,14
	Total Operating Reserves		52,005	21,11
271	CONTRIBUTIONS IN AID OF CONSTRUCTION	F-22	1,602,116	1,667,71
	Contributions in Aid of Construction			
272	Accumulated Amortization of Contributions	F-22	(529,168)	(586,130
	in Aid of Construction			
	Total Net C.I.A.C.		1,072,948	1,081,58
		-		
281	ACCUMULATED DEFERRED INCOME TAXES		-	
	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation			
282	Accumulated Deferred Income Taxes -		_	-
202	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
200	Total Accumulated Deferred Income Tax			
	TOTAL EQUITY CAPITAL AND LIABILITIES		3,044,525	2,050,89
	TOTAL EQUIT CAPITAL AND EMBILITIES		3,044,323	2,030,090
		_		

## COMPARATIVE OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR *
(a)	EL	(c)	(d)	(e)
400	UTILITY OPERATING INCOME	F-3(b)	230,049	242,20
	Operating Revenues			
469,530	I Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating	Revenues	230,049	242,20
401	Operating Expenses	F-3(b)	240,992	198,98
	Depreciation Expense:	F-3(b)	102,861	98,66
	Less: Amortization of CIAC	F-22	(54,775)	(56.962)
	Net Depreciation Expense	r-22	48,086	41,70
	Net Depreciation Expense		40,000	41,70
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	26.109	27,209
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		315,186	267,900
	Net Utility Operating Income		(85,137)	(25,699)
460 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
	Income From Utility Plant Leased to Others	1 5(0)		1000
	Gains (losses) From Disposition of Utility Property		_	7.302
414 Gains (losses) From Disposition of Utility Property 420 Allowance for Funds Used During Construction				7.302
0.711	MILL WALLES TOLL WINGS O'SEU DULLING CONSTRUCTION			

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

## COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)	Allega and the	JT114
242,201				
242,201		)		
198.989 98,664				
(56.962)				
41,702	Time.			
27.209				
267,900				
(25,699)				
(20,000)		4		
7.302				
(18 397)				
(.5,501)				
(18,397) Total of Schedules W-	/ S-3 for all rate groups.			

F-3(b)

## COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	( <sub>b</sub> )	PAGE	YEAR	YEAR
(a)		(c)	(d)	fi <sub>e</sub> )
Total Utility	Operating Income [from page F-3(a)]		(85,137)	(18,397)
415	OTHER INCOME AND DEDUC	TIONS		
	Revenues-Merchandising, Jobbii Contract Ded			
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	
419	Interest and Dividend Income		1.052	1.135
421	Nonutility Income		62,219	11.698
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		63,271	12,833
408.20	TAXES APPLICABLE TO OTHER INCOME			1
	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	F-19	3,170	1,909
	Interest Expense			
428	Amortization of Debt Discount & Expense	F-13	_	_
429	Amortization of Premium on Debt	F-13	-	_
	Total Interest Expense		3,170	1,909
433	EXTRAORDINARY ITEMS Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items			
		NET INCOME	(25,036)	(7,473)
	According to Taxana	THE INCOME	(25,050)	(7,17

Explain Extraordinary Income:

## SCHEDULE OF YEAR END RATE BASE

NO.	(b)	PAGE	WATER UTILITY	WASTEWATER
(a)	(b)	(c)	(d)	(e)
101	Utility Plant In Service	F-7	3,097,571	(E)
	Less:		-	
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	(1.768.536)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1.667.716)	100
252	Advances for Construction	F-20		
	Subtotal		(338,681)	
272	Add:	F-22	586,130	
	Accumulated Amortization of Contributions in Aid of Construction			
	Subtotal		247,449	
				7.
114	Plus or Minus:	F-7	-	
	Acquisition Adjustments (2)			
115	Accumulated Amortization of	F-7	-	
	Acquisition Adjustments (2)	_		
	Working Capital Allowance (3)		24.874	
	Other (Specify):	1 20 00		
F		7 F		
	2	ATTE DAGE	250 200	
	R	ATE BASE	272,322	
	NET UTILITY OPERATING INCOME		(25,699)	
AC	HIEVED RATE OF RETURN (Operating Income / Rate Base)		-9.44%	W W

### 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)

DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	COST (c x d) (e)
(24,836)	-2.69%	13.11%	-0.35%
947.163	102.69%	2.00%	2.05%
922,327			1.70%
	AMOUNT (2) (b) (24,836) 947.163	AMOUNT (2) OF CAPITAL (c) (24,836) -2.69% 947.163 102.69%	AMOUNT (2) OF CAPITAL (c) COST RATES (3) (d) (24,836) -2.69% 13.11% 947.163 102.69% 2.00%

<sup>(1)</sup> 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: 9	
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
W	

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

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENT S PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	(24,836)			24,836		-
Preferred Stock						
Long Term Debt	947.163					947,163
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	922,327		= 2 = 0 +			947,163
Total	922,327					-

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

### UTILITY PLANT **ACCOUNTS 101 -106**

NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	3,097,571			3,097,571
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	412,726			412,726
106	Completed Construction Not Classified				-
	Total Utility Plant	3,510,297	-	-	3,510,297

## 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	\$	\$	S	N/A
Total Pla	nt Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
Total Ac	cumulated Amortization	\$	\$	\$	\$
Net Acq	uisition 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	1,698,934	n I		1,698,934
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2)	98,664			98,664
Other Accounts (specify):				
Salvage Other Credits (Specify):	DE2 70 TO	DATE STREET	PET DE PE	
Total Credits	98,664			98,664
Debits during year: Book cost of plant retired Cost of Removal	29,062	alumi)		
Other Debits (specify):		-		_
Total Debits	29,062			29,062
Balance end of year	1,768,536			1,768,536
ACCUMULATED AMORTIZATION Account 110 Balance first of year				
Credit during year: Accruals charged to:	HER TEXTS		100-100-100-100-100-100-100-100-100-100	
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				

Account 108 for Class B utilities.
 Not applicable for Class B utilities.
 Account 110 for Class B utilities.

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

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

### NONUTILITY PROPERTY (ACCOUNT 121)

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

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

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE
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	S
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133):	
	\$
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	YEAR END BOOK COST
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A		16)
Total Investment in Associated Companies		
Total investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): N/A	\$	S
Total Utility Investment		S
OTHER INVESTMENTS (Account 125): N/A	g.	
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Acc	ount 127): <b>N/A</b>	S
Total Special Funds		S

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

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

Amounts included in Accounts 142 and 144 should be listed individually  DESCRIPTION		TOTA
(a)	1/4 1 1/4 1/4 1/4	
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	2,732	
Vater		
Wastewater		
Other		
Total Customer Accounts Receivable		2,73
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Total Other Accounts Receivable		
NOTES RECEIVABLE (Account 144):		
Total Notes Receivable		
Total Accounts and Notes Receivable		2,73
Charles and Thoras resources		2,1.
		2,1.
CUMULATED PROVISION FOR		2,1
CUMULATED PROVISION FOR Add: Provision for uncollectibles for current year		2,1.
CUMULATED PROVISION FOR Add: Provision for uncollectibles for current year  Collection of accounts previously written off		2,1
CUMULATED PROVISION FOR Add: Provision for uncollectibles for current year  Collection of accounts previously written off  Utility Accounts		2,1
CUMULATED PROVISION FOR Add: Provision for uncollectibles for current year  Collection of accounts previously written off		2,1
CUMULATED PROVISION FOR Add: Provision for uncollectibles for current year  Collection of accounts previously written off  Utility Accounts		2,1
CUMULATED PROVISION FOR Add: Provision for uncollectibles for current year  Collection of accounts previously written off  Utility Accounts Others  Cotal Additions  Deduct accounts written off during year:		2,1
CUMULATED PROVISION FOR  Add: Provision for uncollectibles for current year  Collection of accounts previously written off  Utility Accounts  Others  Cotal Additions  Deduct accounts written off during year:  Jtility Accounts		2,1
CUMULATED PROVISION FOR Add: Provision for uncollectibles for current year  Collection of accounts previously written off  Utility Accounts Others  Cotal Additions  Deduct accounts written off during year:		2,1
CUMULATED PROVISION FOR  Add: Provision for uncollectibles for current year  Collection of accounts previously written off  Utility Accounts  Others  Cotal Additions  Deduct accounts written off during year:  Jtility Accounts		2,1
CUMULATED PROVISION FOR Add: Provision for uncollectibles for current year  Collection of accounts previously written off  Utility Accounts Others  Cotal Additions  Deduct accounts written off during year:  Jtility Accounts Others		2,1
CUMULATED 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: Julity Accounts Others  Total accounts written off during year: Julity Accounts Others	- CEIVABLE - NET	2,7

## ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
the first and th	\$
Agreserves Inc.	20,584
Farmland Reserve Inc.	304
Taylor Creek Management	(2,747)
Total	18,141
MOTES DECENTABLE EDOM ASSOCIATION	TO COMPANIES

## NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	District Control of	
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

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

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

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

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182 Report each item separately.

DESCRIPT	
N/A	(a) (b)
Total Extraordinary Property Lo	sses -

# MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

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

TOTAL MISCELLANEOUS DEFERRED DEBITS

# CAPITAL STOCK ACCOUNTS 201 AND 204\*

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

\* Account 204 not applicable for Class B utilities.

BONDS

## ACCOUNT 221 N/A

DESCRIPTION OF OBLIGATION	INTEREST		PRINCIPAL
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
N/A	30		
		Total	

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

#### STATEMENT OF RETAINED EARNINGS

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

ACCT.	DESCRIPTION	AMOUNTS
NO. (a)	(b)	(c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	(1,530,36
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	
	Roundina	
	Total Credits:	
	Debits:	
	Total Debits:	
435	Balance Transferred from Income	(7,47
436	Appropriations of Retained Earnings:	
1100	Total Appropriations of Retained Earnings	
437 438	Dividends Declared: Preferred Stock Dividends Declared	
	Common Stock Dividends Declared	
	Total Dividends Declared	
215	Year end Balance	(1,537,84
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
Total Reta	ined Earnings	(1,537,84
Notes to S	tatement of Retained Earnings:	

# ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	The Name of the Party of the Pa
96.1	
Total Property and Control of the Co	
	()

#### 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
)	(b)	(c)	(d)
N/A	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		

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

#### NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
NOTES PAYABLE ( Account 232): N/A	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232	%		
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		
Farmland Reserve Inc	2%		947,163
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			947,16
* For variable rate obligations, provide the basis for the rate (i.e. prime ± 20)	( )		

<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.

Ne Ne	port each account payable separately.	
	DESCRIPTION	TOTAL
	(a)	(b)
N/A		
Total		

#### ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

Later the second	ESCRIPTION BALANCE OF DEBIT BEGINNING (a) OF YEAR (b)		INTEREST DURING ACCRUED YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
Annie de la contrata del contrata de la contrata de la contrata del contrata de la contrata del la contrata del la contrata de la contrata del la contrata de la contrata del la contrata de la contrata del la contrat			ACCT. DEBIT	AMOUNT (d)	(Market A	
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt			161			
Interest on Note to Farmland Reserve Inc.				1.909	1.909	
Total Account 237.1		-		1,909	1,909	
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits			427			
Total Account 237.2		-		-	-	
Total Account 237 (1)		-		1,909	1,909	
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		-	237	a devino	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense	
Net Interest Expensed to Account No. 427 (2)				1,909	real interest Expense	

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing			
Accts payable		(b) 43	
(3)	30 Sec. 1 (2000) 10 10 10 10 10 10 10 10 10 10 10 10 10	3.810	
	AND THE PROPERTY OF THE PROPER	CA DOMESTIC AND TO A RESPONDED TO	
	Total Miscellaneous Current and Accrued Liabilities	4,241	
	0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	(a)	

#### ADVANCES FOR CONSTRUCTION ACCOUNT 252

BALANCE	DEBITS	CREDITS	BALANCE END
BEGINNING OF YEAR	ACCT. AMOUNT DEBIT (d)	(e)	OF YEAR (0
S	s	S	S
\$	\$	\$	\$
	BEGINNING OF YEAR	BEGINNING ACCT. AMOUNT OF YEAR DEBIT (d)	BEGINNING ACCT. AMOUNT (e) OF YEAR DEBIT (d)

<sup>\*</sup> Report advances separately by reporting group, designating water or wastewater in column (a).

#### 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		
MUNICIPAL PROPERTY OF THE PROP		
Total Regulatory Liabilities		
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): N/A		
Total Other Deferred Liabilities		7
TOTAL OTHER DEFERRED CREDITS		

#### 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	1,602,116			1,602,116
Add credits during year:	65,600			65,600
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

		REPORTING	
529,168			529,168
56,962			56,962
-			
586,130			586,130
	56,962	56,962	56,962

# 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	REF. NO.	AMOUNT
(a)	(b)	(c)
Net income for the year	F-3(c)	(7,473
Reconciling items for the year: Taxable income not reported on books:	and manufacture	THE TOP
Taxable income not reported on books.		
Deductions recorded on books not deducted for return:		100
Rounding		
Depreciation		27.222
Employee Benefits		3.057
Section 263A G&A Expenses		5,438
Amortization of acquisition, reorganization & start up cost		13,599
Vacation/Bonus Accrual		128
Income recorded on books not included in return:		
Gain on Sale of Asset		(894)
		100
Deduction on return not charged against book income:		
Employee Benefits		
Rents		
CIAC Amortization		56,962
Section 263A G&A Depreciation Adjustments		
Federal tax net income		(15,885)
Computation of tax :		

# Water Operating Section

#### WATER LISTING OF SYSTEM GROUPS

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

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

#### SCHEDULE OF YEAR END WATER RATE BASE

	REFERENCE	ACCOUNT NAME	ACCT.
UTILITY	PAGE	(b)	NO.
(d)	(c)		(a)
3,097,57	W-4(b) \$	Utility Plant In Service	101
		Less:	
		Nonused and Useful Plant (1)	
(1.768,53	W-6(b)	Accumulated Depreciation	108
		Accumulated Amortization	110
(1.667.71	W-7	Contributions in Aid of Construction	271
	F-20	Advances for Construction	252
(338,68	Subtotal \$		
586,13	W-8(a) \$	Add:	272
00-11-0		Accumulated Amortization of	
		Contributions in Aid of Construction	
247,44	Subtotal \$		
	F-7	Plus or Minus:	114
		Acquisition Adjustments (2)	
	F-7	Accumulated Amortization of Acquisition Adjustments (2)	115
		Working Capital Allowance (3)	- 110
24.87			-
24.87		Other (Specify):	
24.87	WATER RATE BASE \$	Other (Specify):	
	WATER RATE BASE \$	Other (Specify):	
	WATER RATE BASE \$ W-3 \$	WATER OPERATING INCOME	

NOTES: (1) (2)

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

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

Calculation consistent with last rate proceeding.

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

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

(3)

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

#### WATER OPERATING STATEMENT

ACCT NO (a)	(b)	REFERENCE PAGE (c)	YEAR (d)	ENT
_ 400	UTILITY OPERATING INCOME	W-9	\$	242,201
	Operating Revenues			
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	242,201
401	Operating Expenses	W-10(a)	\$	198,989
403	Depreciation Expense	W-6(a)		98,664
	Less: Amortization of CIAC	W-8(a)		(56,962
	Net Depreciation Expense	, , , , , , , , , , , , , , , , , , ,	S	41,702
	Net Depreciation Expense		-	41,702
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
	Amortization Expense (Other than CIAC)	F-8		
408.10	Taxes Other Than Income			10,899
100.10	Utility Regulatory Assessment Fee			10,000
108.11	Property Taxes			6.325
108.12	Payroll Taxes			6.289
408.13	Other Taxes and Licenses			3.696
	Total Taxes Other Than Income		\$	27,209
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			
112.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	267,900
	Utility Operating Income		\$	(25,699
460	Add Back:	W-9	s	
409	Guaranteed Revenue (and AFPI)	**-3	4	
413	Income From Utility Plant Leased to Others			
	Gains (losses) From Disposition of Utility Property			7,302
	Allowance for Funds Used During Construction			1.002
.200	Total Utility Operating Income		\$	(18,397
	7 1			(10,001
	W-3			

W-3 GROUP 1

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

#### WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS (e)	CURRENT YEAR
(a) 301	( <sub>b</sub> ) Organization	(c) 584,660	( <sub>d</sub> )	(6)	( <sub>f</sub> )
302	Franchises	384,000			384,000
303	Land and Land Rights				
304	Structures and Improvements	94,132			94,132
305	Collecting and Impounding Reservoirs	94,132			94,132
306	Lake, River and Other Intakes	86,258			86,258
307	Wells and Springs	892,132	4.900		897,032
308	Infiltration Galleries and Tunnels		4,900		097,032
309	Supply Mains	-			
310	Power Generation Equipment	3,275			3,27
311	* *		4.900		572,617
320	Pumping Equipment	567,717	4,900		60,89
330	Water Treatment Equipment Distribution Reservoirs and Standpipes	60,897			00,89
	Transmission and Distribution Mains	007.470			(07.47)
331		687,472			687,472
333	Services	40.004			10.62
334	Meters and Meter Installations	18,631			18,63
335	Hydrants	-			7
336	Backflow Prevention Devices	-			50.20
339	Other Plant Miscellaneous Equipment	58,389			58,389
340	Office Furniture and Equipment		00.550	00.144	200
341	Transportation Equipment	29,444	26,550	29,444	26,550
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	7,658			7,65
344	Laboratory Equipment	-			
345	Power Operated Equipment	-			
346	Communication Equipment	-			
347	Miscellaneous Equipment	-			
348	Other Tangible Plant	-			
	TOTAL WATER PLANT	3,090,665	36,350	29,444	3,097,571

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

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

#### WATER UTILITY PLANT MATRIX

NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT ()	TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	584.660	584,660				
	Franchises	_					
	Land and Land Rights	-					
	Structures and Improvements	94.132		94.132			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	86.258	86.258				
	Wells and Springs	897.032	897.032				
308	Infiltration Galleries and Tunnels	_					
	Supply Mains	_					
310	Power Generation Equipment	3.275		3.275			
	Pumping Equipment	572.617		572.617			
	Water Treatment Equipment	60.897			60.897		
330	Distribution Reservoirs and Standpipes	_					
	Transmission and Distribution Mains	687,472				687.472	
333	Services	-					
	Meters and Meter Installations	18.631				18.631	
	Hydrants	_					
	Backflow Prevention Devices	-					
	Other Plant Miscellaneous Equipment	58.389		58.389			
	Office Furniture and Equipment	-					
	Transportation Equipment	26,550					26.550
	Stores Equipment	-					
	Tools, Shop and Garage Equipment	7,658					7.658
	Laboratory Equipment						
	Power Operated Equipment						
	Communication Equipment	_					
	Miscellaneous Equipment						
	Other Tangible Plant						
,5-10	TOTAL WATER PLANT	3,097,571	1,567,950	728,413	60,897	706,103	34,20

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)/e (e)
101	Organization	40	HI BILL BE	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	1.1.1.1.1.1.2	4.55%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			18
310	Power Generation Equipment	20		5.00%
3111	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes			1 12
331	Transmission and Distribution Mains	45		2.22%
333	Services	THE RELATIONS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN	Technology of the second	
334	Meters and Meter Installations	20		5.00%
335	Hydrants			3 1 3
336	Backflow Prevention Devices		H-MAR \$5	36
339	Other Plant Miscellaneous Equipment	25	77 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	4.00%
340	Office Furniture and Equipment	61	1 4 1 4 1	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			1 17 10
346	Communication Equipment			
347	Miscellaneous Equipment			6
348	Other Tangible Plant			2.
Water E	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

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

#### ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS (d)	OTHER CREDITS *	TOTAL CREDITS (d+e)
301	Organization	465,528	23,647	(e)	23,647
304	Structures and Improvements	23,007	2,732		2,732
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes	38,799	2,157		2,15
307	Wells and Springs	389,075	24,608		24,608
308	Infiltration Galleries and Tunnels	-	-1,000		
309	Supply Mains				
310	Power Generation Equipment	257	193		193
311	Pumping Equipment	440,993	15,334		15,33
320	Water Treatment Equipment	26,445	3,095		3,09
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	202,162	17,436		17,43
333	Services	-			
334	Meters and Meter Installations	17,860	771		77
335	Hydrants	-			
336	Backflow Prevention Devices	-		- 1	
339	Other Plant Miscellaneous Equipment	59,868	3,231	-	3,23
340	Office Furniture and Equipment	-			
341	Transportation Equipment	27,657	5,387		5,38
342	Stores Equipment	-			
343	Tools, Shop and Garage Equipment	7,282	73		7
344	Laboratory Equipment	-			
345	Power Operated Equipment	-			
346	Communication Equipment	-			
347	Miscellaneous Equipment	-			
348	Other Tangible Plant	-			
T	OTAL WATER ACCUMULATED DEPRECIATION	1,698,934	98,664	-	98,66

W-6(a)

GROUP

<sup>\*</sup> Specify nature of transaction Use ( ) to denote reversal entries.

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

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

NO.	ACCOUNT NAME (b)	PLANT RETIRED	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (;)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (1)
301	Organization					489,175
304	Structures and Improvements				-	25,739
305	Collecting and Impounding Reservoirs				-	
306	Lake, River and Other Intakes				-	40,956
307	Wells and Springs				-	413,683
308	Infiltration Galleries and Tunnels				-	
309	Supply Mains				-	
310	Power Generation Equipment				-	450
311	Pumping Equipment				-	456,327
320	Water Treatment Equipment				-	29,540
330	Distribution Reservoirs and Standpipes				-	
331	Transmission and Distribution Mains				-	219,598
333	Services				-	
334	Meters and Meter Installations				-	18,63
335	Hydrants				-	
336	Backflow Prevention Devices				-	
339	Other Plant Miscellaneous Equipment				-	63,099
340	Office Furniture and Equipment				-	
341	Transportation Equipment	29.062			29,062	3,982
342	Stores Equipment				-	
343	Tools, Shop and Garage Equipment				-	7,355
344	Laboratory Equipment				-	
345	Power Operated Equipment				-	
346	Communication Equipment					
347	Miscellaneous Equipment				-	
348	Other Tangible Plant				-	
TOTAL W	ATER ACCUMULATED DEPRECIATION	29,062	-	-	29,062	1,768,530

W-6(b) GROUP 1 SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

	DESCRIPTION (a)		REFERENCE (b)	WATER
The Ullian	(4)	Parallel and the	(6)	(
Balance first of year	SOULTINGS.	EXCIT GLOSSY		1,602,116
Add credits during year: Contributions received from Main Extension and Custom	Capacity, er Connection Charges		W-8(a)	
	received from Developer or reements in cash or property		W-8(b)	65,600
Total Credits				65,600
Less debits charged during th (All debits charged during th Total Contributions In Aid of	e year must be explained below)			1,667,716
	10-110-11			
	n collected, provide a supporting a Account 271 during the year belo		nount is determined.	

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	529,168
Debits during the year: Accruals charged to Account 272	56,962
Other debits (specify):	
Total debits	56,962
Credits during the year (specify):	
Total credits	
Balance end of year	586,130

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

Timur	DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
SMR 12" Well		Cash	22,800.00
WM3 14" Pumped		Cash	22,800.00
Unit 16 4" Pumped		Cash	9,000.00
Walther Well		Cash	1,100.00
5760 Deer Park		Cash	1,100.00
5770 Deer Park		Cash	1,100.00
5750 Deer Park		Cash	1,100.00
3590 Orchid Circle	- 1	Cash	1,100.00
3610 Buckstrand Lane		Cash	1,100.00
3620 Buckstrand Lane		Cash	1,100.00
3630 Buckstrand Lane		Cash	1,100.00
3640 Buckstrand Lane		Cash	1,100.00
3644 Buckstrand Lane		Cash	1,100.00
Total Credits			65,600.00

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

### WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING	YEAR END	AMOUNT
NO.	(b)	YEAR NO.	NUMBER OF	(e)
(a)	\-\'\	CUSTOMERS *	CUSTOMERS	
(a)		(c)	(d)	
460	Water Sales:	1	1	167,502
	Unmetered Water Revenue Agriculture			
161.1	Metered Water Revenue:	70	70	27,440
	Sales to Residential Customers			
161.2	Sales to Commercial Customers	10	10	47.259
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	80	80	74,699
462.1	Fire Protection Revenue:			
+02.1	Public Fire Protection			
162.2	Private Fire Protection	1		
+02.2	Total Fire Protection Revenue			
	Total File Protection Revenue			
46	4 Other Sales To Public Authorities			
46:	5 Sales To Irrigation Customers			
46	6 Sales For Resale			
46	7 Interdepartmental Sales			
111	Total Water Sales	-	-	242,201
469	9 Other Water Revenues:			
	Guaranteed Revenues (Including Allowance for	or Funds Prudently Invested or	r AFPI)	
47				
47				
47:				
47.				
47	4 Other Water Revenues			
		Total	Other Water Revenues	
		Total Wa	ter Operating Revenues	242,20

<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. (a)	(b)	YEAR (c)	SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	51,311	-	11,57
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	38,588		
610	Purchased Water	30,300		
615	Purchased Power			
616	Fuel for Power Production			
618	Chemicals			
620	Materials and Supplies	29,078	273	214
631	Contractual Services-Engineering	27,070	2.0	21-
632	Contractual Services - Accounting	15,654		
633	Contractual Services - Legal	15,051		
634	Contractual Services - Mgt. Fees	10,098		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	11,490	788	4,010
641	Rental of Building/Real Property	20,132	16,601	
642	Rental of Equipment	-		
650	Transportation Expenses	14,943		
656	Insurance - Vehicle	-		
657	Insurance - General Liability	-		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	-		
660	Advertising Expense	_		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-		
667	Regulatory Commission ExpOther	-		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense			
675	Miscellaneous Expenses	7,695	6,893	
	Total Water Utility Expenses	198,989	24,555	15,80

W-10(a) GROUP 1 SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

# WATER EXPENSE ACCOUNT MATRIX

.8 ADMIN. & GENERAL EXPENSES (k)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (;)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.3 WATER TREATMENT EXPENSES - OPERATIONS
9,89	1,601	3,984		24,253	W
38.58					
				28.591	
15.65					
10.09					
38 3.53				6.307	
14.94					
80					

W-10(b) GROUP1

List for each source of supply:

ECF has two raw water commercial wells

YEAR OF REPORT December 31, 2013

TYPE OF SOURCE

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

### PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	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.	, , , , , , , , , , , , , , , , , , , ,	
	(D)	(c)	(d)	[ (b)+(c)-(d) ] (e)	(t)
January		25	(4)	25	25
February		25		25	25
March		60		60	60
April		60		60	60
May		43		43	43
June		43		43	43
July		305		305	305
August		305		305	305
September		257		257	257
October		257		257	257
November		56		56	56
December		56		56	56
Total		1,492		1,492	1,492
for Year		134.0			
If water is purch	ased for resale, indicate	the following:			
Vendor N/A	ased for resate, indicate	me following.			
Point of del	livery			***	
		redistribution, list nam	es of such utilities below:	N/A	
1					
		COLIDOR OF CIT	DDIN		
		SOURCE OF SU	PPLY		

W-11

CAPACITY

OF WELL

750 gallons/Min

GALLONS

PER DAY
FROM SOURCE
171,000 (CUP Limit) | Well

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		76		76	76
February		76		76	76
March		60		60	60
April		60		60	60
May		68		68	68
June		68		68	68
July		133		133	133
August		133		133	133
September		89		89	89
October		89		89	89
November		97		97	97
December		97		97	97
Total for Year		1,046		1,046	1,046
Point of de  If water is sold to		r redistribution, list name	es of such utilities below:	N/A	
	ava .	SOURCE OF SUPF	PLY		
	List for each source of s	upply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE O SOURC
ECF has 12 gen	eral wells or surface wa	ter pumps varying in cap	acity from 1,000 to 2 mil		

W-11

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

#### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED	FINISHED WATER	WATER USED FOR LINE	TOTAL WATER PUMPED AND	WATER SOLD TO
(a)	FOR RESALE	PUMPED			CUSTOMERS
			FLUSHING,	PURCHASED	000201
	( 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		633		633	633
February		633		633	633
March		619		619	619
April		619		619	619
May		650		650	650
June		650		650	650
July		800		800	800
August		800		800	800
September		633		633	633
October		624		624	624
November		516		516	516
December		507		507	507
		7,684		7,684	7,684
Total	1	7,004			
for Year					
for Year  If water is purch  Vendor N/A	hased for resale, indicate				
for Year  If water is purch  Vendor N/A  Point of de	elivery		es of such utilities below:		
for Year  If water is purch  Vendor N/A  Point of de	elivery	the following:	es of such utilities below:		
for Year  If water is purch  Vendor N/A  Point of de	elivery to other water utilities fo	the following:			
for Year  If water is purch  Vendor N/A  Point of de	elivery to other water utilities fo	the following:	PLY	N/A	
for Year  If water is purch  Vendor N/A  Point of de  If water is sold t	elivery to other water utilities fo	the following:  r redistribution, list name  SOURCE OF SUPF	PLY	N/A  GALLONS	TYPE OF
for Year  If water is purch  Vendor N/A  Point of de  If water is sold t	elivery to other water utilities fo	the following:  r redistribution, list name  SOURCE OF SUPF	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE O
for Year  If water is purch  Vendor N/A  Point of de  If water is sold t	elivery to other water utilities fo	the following:  r redistribution, list name  SOURCE OF SUPF	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	

W-11

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

#### PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	TO
, ,	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS
	(Omit 000's)	FROM WELLS	FIGHTING	( Omit 000's)	(Omit 000's)
	(b)	( Omit 000's)	FIRES, ETC.	[ (b)+(c)-(d) ]	(t)
	(5)	(c)	(d)	(e)	(4)
January		(c)	(u)	(5)	
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December	-				
Total					
for Year					
		e, indicate the follower is a flat rate.	owing:		
Point of del					
		andistribution list and	es of such utilities below:	DI/A	
T Water 13 Sold to	odici water utilities for	redistrouton, not name	3 of Stoll dilities below.	1	
		2011202 02 011			
		SOURCE OF SUF	PLY		
I	List for each source of s	upply:	CAPACITY	GALLONS	TYPE OF
		opp.y.	OF WELL	PER DAY FROM SOURCE	SOURCE
ECF has 220 agri	cultural wells or surface	e water pumps varying in	capacity from 1,000 to 2	million gallons/day.	
				-	

W-11

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2013

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 General

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	V	
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	
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 Sy	ystem Meter Equivalents	55.

#### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

ERC Calculation: (1,046 gallons/365/350 days)=8 ERC		
	W 12	

W-I3 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		
5/8"	Displacement	1.0	70	70
3/4"	Displacement	1.5	-	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water S	ystem Meter Equivalents	7.

#### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

ERC Calculation:	(7684 Gallons/365/72)=292 gallons/day/home	
	W-I3	

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

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	40	
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 Syst	em 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:	(1,492 gallons/365 days)/350 gallons/day = 12 ERC	

W-I3 GROUP 1

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 Syst	tem Meter Equivalents	Unmetered Wat	

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

N/A	-		
	W-13	The second secon	

W-I3 GROUP 1 UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2013

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
TIVILO
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
<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 # N/A
12. Water Management District Consumptive Use Permit # 3426
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?
* A. FDC: June 1: July July July July July July July July

\* 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 Residential

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 92 Customers @ 218 gal/day
2. Maximum number of ERCs * which can be served. 92 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 92 ERC (meter equiv)
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? None
10. If the present system does not meet the requirements of DEP rules:
<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.

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

UTILITY NAME: East Central Florida Services, Inc. YEAR OF REPORT December 31, 2013 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

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

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. unknown ERC
2. Maximum number of ERCs * which can be served. 9,232,790,000 gal(CUP)/365/350 = 72,272
3. Present system connection capacity (in ERCs *) using existing lines. N/A
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? N/A
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 Revenue to Regulatory Assessment Fee Revenue Water Operations

Class A & B

Company: East Central Florida Services, Inc. For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue: Unmetered Water Revenues (460) Ag Water	167,502	167,502	-
Total Metered Sales (461.1 - 461.5)	74,699	74,699	-
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 LESS: Expense for Purchased Water from FPSC-Regulated Utility Net Water Operating Revenues	242,201	242,201	
	242,201	242,201	-

Ex	pla	an	at	ic	n	S	

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).