CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES (Gross Revenue of More Than \$200,000 Each)

CHURCHAL COPY While Bervies Commission

ANNUAL REPORT

WU643-14-AR

East Central Florida Services, Inc.

Exact Legal Name of Respondent

Mr David H Wright St. Cloud, FL 34773

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

- LONIDA PUBLIC SERVICE COMPLISSION 15 APR 27 AH 7: 11 ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 2014

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

- 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.
- All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
- 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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Analysis of Entries in Water Depreciation	W-6	Water Treatment Plant Information	W-12				
	Reserve	Calculation of ERC's	W-13				
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Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8				
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-	Reserve	Other Wastewater System Information	S-13				

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EXECUTIVE SUMMARY

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2014

CERTIFICATION OF ANNUAL REPORT

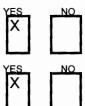
I HEREBY CERTIFY to the best of my knowledge and beliefs



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



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



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

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

the utility) Signature of Chief Executive Office

(Signature of Chie Financial Officer of the utility)

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

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

YEAR	OF	RĒ	PORT	
Decem	ber	31.	2014	

100%

ANNUAL REPORT OF

East Central Florida !

County:

List below the exact mailing address of the utility for which normal correspondence should be sent: David Wright

4550 Deer Park St. Cloud. FL 34773

Telephone: 407-957-6651

dwright@ari-slc.com E Mail:

WEB Site: None

Sunshine State One-Call of Florida, Inc. Member Number EC1032

Name and address of person to whom correspondence concerning this report should be addressed:

David Wright	
4550 Deer Park	
St. Cloud, FL 34773	
T1 1 1 407 057 ((51	

Telephone: 407-957-6651

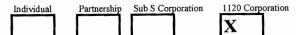
List below the address of where the utility's books and records are located: 13754 Deseret Lane St. Cloud, FL 34773

Telephone: 407-957-6651

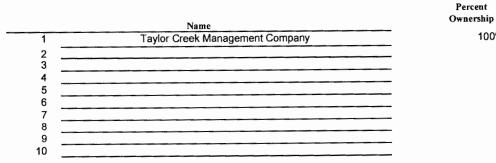
List below any groups auditing or reviewing the records and operations: None

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



List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:



E-2

YEAR OF REPORT December 31, 2014

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

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

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
 (2) Provide individual telephone numbers if the person is not normally reached at the company.
 (3) Name of company employed by if not on general payroll.

YEAR OF REPORT December 31, 2014

COMPANY PROFILE

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

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

A. East Central Florida Services, Inc. (ECFSI) was incorporated 10/12/89. It was certified by the Florida Public Service Commission on 3/27/92 to provide water services.

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

C. ECFSI continues to look for opportunities to provide raw water to commercial or governmental entities. Objectives include renewal of ECFSI's consumptive use permits. This process is complicated by the water use and supply planning process presently conducted by the water management district.

D. Potable agricultural and industrial water only.

E. ECFSI continues to grow and expand. Growth within the service area as well as raw water sales to entities outside the area will depend on the rate of growth and future land use. It is anticipated that water uses and demand for services will increase as the population growth in central Florida continues to increase.

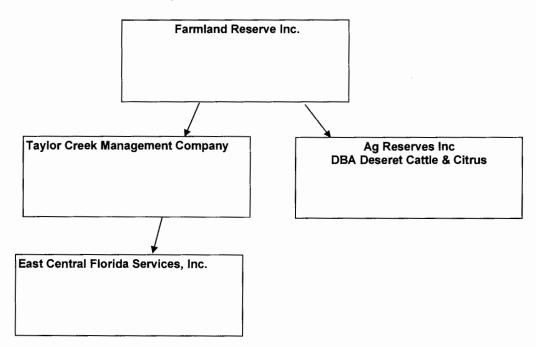
F. None

YEAR OF REPORT December 31, 2014

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).



1

COMPENSATION OF OFFICERS

YEAR OF REPORT December 31, 2014

NAME (a)	eived as an officer from the respondent. TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Don M Sleight	Director/Chairman/President	<1%	0
Erik K Jacobsen	Director	<1%	0
David H Wright	Vice-President	5%	0
Paul L. Allen	Director/Secretary/Treasurer	<1%	0
Scott Smith	Assistant Secretary/Treasurer	<1%	0

COMPENSATION OF DIRECTORS

For each di	rector, list the number of director meetings attend received as a director from the	ded by each director and the compensate respondent.	tion
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Dori M Sleight	Director	2	0
Erik K Jacobsen	Director	2	0
Paul L. Allen	Director	2	0
			······
			·····

E-6

YEAR OF REPORT December 31, 2014

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
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(a)	(b)		(d)
See E 10(a)			

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

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

AFFILIATION OF OFFICERS AND DIRECTORS

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

NAME	PRINCIPAL	AFFILIATION OR	NAME AND ADDRESS
(a)	OCCUPATION OR BUSINESS AFFILIATION	CONNECTION (c)	OF AFFILIATION OR CONNECTION (d)
Don M Sleight	(b) Chairman	Director/Chairman/President	Farmland Reserves Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
Erik K Jacobsen	President, Vice President Cattle Operations/Ranch General Manager	Director	Deseret Cattle & Citrus 13754 Deseret Lane, St. Cloud, FL 34773
David H Wright	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
Scott Smith	Area Controller	Assistant Secretary/Treasurer	Deseret Cattle & Citrus 13754 Deseret Lane, St. Cloud, FL 34773

YEAR OF REPORT December 31, 2014

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.

					1 ····	
	 ASSETS		REVENUE	<u>s</u>	EXPENSES	
BUSINESS OR	BOOK COST	ACCOUNT	REVENUES	ACCOUNT	EXPENSES	ACCOUNT
SERVICE CONDUCTED	OF ASSETS		GENERATED		INCURRED	
	(b)	(c)	(d)	1	(f)	
(a)	(0)	(0)	(u)		(1)	(g)
None	\$		\$		\$	
	 			l		

E-9

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2014

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	ANN	UAL 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	19,646
Farmland Reserve Inc.	Lease of Wells		Р	13,965
Deseret Cattle & Citrus	Water		S	168,991
Deseret Cattle & Citrus	Water Residential & CUWA		S	28,702
Deseret Ranches of Florida	Lease of Office		Р	4,173
Taylor Creek Management	Management		Р	19,387
		····		
		· · · · · · · · · · · · · · · · · · ·		
L			1	

E-10(a)

YEAR OF REPORT December 31, 2014

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

Part II. Specific Instructions: Sale, Purchase a	and Transfer of Assets				
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 -purchase transfers of assets		 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) - colunm (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. 			
NAME OF COMPANY	DESCRIPTION OF ITEMS	S SALE OR NET BOOK GAIN OR LOSS FAIR MARK			
OR RELATED PARTY	(ъ)	PURCHASE	VALUE	(.)	VALUE
(a)		PRICE	(a)		(_f)
		(c)			
None			\$	\$	1;
					-
	/*********************************				

E-10(b)

Financial Section

YEAR OF REPORT December 31, 2014

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
101-106	UTILITY PLANT	F-7	3,510,297	3,518,3
	Utility Plant			
1 08-11 0	Less: Accumulated Depreciation and Amortization	F-8	(1,768,536)	(1,847,91
	Net Plant		1,741,761	1,670,4
114-115	Utility Plant Acquisition adjustment (Net)	F - 7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant	-	1,741,761	1,670,4
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		
		F-10		
124	Utility Investments	r-10		
124 125	Utility Investments Other Investments			
		F-10 F-10 F-10	-	
125	Other Investments Special Funds Total Other Property & Investments CURRENT AND ACCRUED ASSETS	F-10	- 283,823	283,1
125 126-127 131	Other Investments Special Funds Total Other Property & Investments CURRENT AND ACCRUED ASSETS Cash	F-10 F-10		283,1
125 126-127 131 132	Other Investments Special Funds Total Other Property & Investments CURRENT AND ACCRUED ASSETS Cash Special Deposits	F-10 F-10 F-9	-	283,1
125 126-127 131 132 133	Other Investments Special Funds Total Other Property & Investments CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits	F-10 F-10		283,1
125 126-127 131 132 133 134	Other Investments Special Funds Total Other Property & Investments CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits Working Funds	F-10 F-10 F-9	-	283,1
125 126-127 131 132 133	Other Investments Special Funds Total Other Property & Investments CURRENT AND ACCRUED ASSETS Cash Special Deposits Other Special Deposits	F-10 F-10 F-9		
125 126-127 131 132 133 134 135	Other Investments 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-10 F-10 F-9 F-9	2,732	2,73
125 126-127 131 132 133 134 135 141-144	Other Investments 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-10 F-10 F-9 F-9 F-11 F-12		2,73
125 126-127 131 132 133 134 135 141-144 145	Other Investments 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-10 F-10 F-9 F-9 F-11	2,732	283,1 2,73 5,86
125 126-127 131 132 133 134 135 141-144 145 146	Other Investments 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-10 F-10 F-9 F-9 F-11 F-12	2,732	2,73
125 126-127 131 132 133 134 135 141-144 145 146 151-153	Other Investments 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-10 F-10 F-9 F-9 F-11 F-12	- - - 2,732 - - - -	2,73
125 126-127 131 132 133 134 135 141-144 145 146 151-153 161	Other Investments 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-10 F-10 F-9 F-9 F-11 F-12	2,732	2,73
125 126-127 131 132 133 134 135 141-144 145 146 151-153 161 162 171	Other Investments 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-10 F-10 F-9 F-9 F-11 F-12	- - - 2,732 - - - -	2,73
125 126-127 131 132 133 134 135 141-144 145 146 151-153 161 162 171 172 *	Other Investments 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-10 F-10 F-9 F-9 F-11 F-12	- - - 2,732 - - - -	2,73
125 126-127 131 132 133 134 135 141-144 145 146 151-153 161 162 171	Other Investments 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-10 F-10 F-9 F-9 F-11 F-12	- - - 2,732 - - - -	2,73



COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	
NO.	(b)	PAGE	YEAR	
(a)		(c)	(d)	
181	DEFERRED DEBITS	F-13		
	Unamortized Debt Discount & Expense			
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	& Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Defer	red Debits	-	
	TOTAL ASSETS AND OTHER	R DEBITS	2,050,890	
* Mot Anni	icable for Class B Utilities			

* Not Applicable for Class B Utilities

NOTES TO TH

The space below is provided for important notes reg

F-1(b)

OF REPORT ber 31, 2014

E BALANCE SHEET

arding the balance sheet.

YEAR OF REPORT December 31, 2014

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

CCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
201	EQUITY CAPITAL	F-15	100	100
	Common Stock Issued			
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			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1,537,840)	(1.575.792)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		(24,836)	(62,788
		Ļ		
221	LONG TERM DEBT	F-15		
	Bonds			
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	-	-
224	Other Long Term Debt	F-17	-	_
	Total Long Term Debt		-	
231	CURRENT AND ACCRUED LIABILITIES			
	Accounts Payable			
	Notes Pavable	F-18		_
232				
232	Accounts Pavable to Associated Companies	F-18	-	-
233	Accounts Payable to Associated Companies Notes Payable to Associated Companies	<u>F-18</u> F-18	947,163	- 947,163
233 234	Accounts Payable to Associated Companies Notes Payable to Associated Companies Customer Deposits	<u>F-18</u> F-18	- 947.163	- 947.163
233 234 235	Notes Payable to Associated Companies	F-18		
233 234 235 236	Notes Payable to Associated Companies Customer Deposits Accrued Taxes		947.163 11.588	947.163 6.011
233 234 235 236 237	Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest	F-18 W/S-3		
233 234 235 236 237 238	Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends	F-18 W/S-3		
233 234 235 236 237 238 239	Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends Matured Long Term Debt	F-18 W/S-3	11.588 - -	
233 234 235 236 237 238	Notes Payable to Associated Companies Customer Deposits Accrued Taxes Accrued Interest Accrued Dividends	F-18 W/S-3	11.588 - -	

* Not Applicable for Class B Utilities

YEAR OF REPORT December 31, 2014

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (C)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
251	DEFERRED CREDITS	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 Property Insurance Reserve			
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve		31.148	30.660
265	Miscellaneous Operating Reserves Total Operating Reserves		31,148	30,660
271	CONTRIBUTIONS IN AID OF CONSTRUCTION	F-22	1,667,716	1,667,716
	Contributions in Aid of Construction			
272	Accumulated Amortization of Contributions	F-22	(586,130)	(642,575)
	in Aid of Construction Total Net C.I.A.C.		1,081,586	1,025,141
	••••••••••••••••••••••••••••••••••••••			
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		-	-
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		-	-
	TOTAL EQUITY CAPITAL AND LIABILITIES		2,050,890	1,966,725

F-2(b)

YEAR OF REPORT December 31, 2014

COMPARATIVE OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR *
(a)		(c)	(d)	(e)
400	UTILITY OPERATING INCOME	F-3(b)	242,201	237,915
	Operating Revenues			
469,530	I Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating	Revenues	242,201	237,915
401	Operating Expenses	F-3(b)	198,989	239,173
	Depreciation Expense:	F-3(b)	98,664	79,376
	Less: Amortization of CIAC	F-22	(56.962)	(56.445)
	Net Depreciation Expense		41,702	22,931
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	27.209	25.198
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		267,900	287,302
Net Utility Operating Income			(25,699)	(49,387)
160.500		E 2(1)		
	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
	Income From Utility Plant Leased to Others		7 202	
	Gains (losses) From Disposition of Utility Property		7.302	-
420	Allowance for Funds Used During Construction	- F 2(a)]	(19 207)	(49,387)
	Total Utility Operating Income [Enter here and on Pag	ge r-3(c)]	(18,397)	(49,387)
L	* For each account			

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

F-3(a)

YEAR OF REPORT December 31, 2014

UTILITY NAME: East Central Florida Services, Inc.

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER	WASTENVATED	OTHED THAN
WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 *	OTHER THAN REPORTING
SCHEDULE W-5		SYSTEMS
	(g)	
		(_b)
237,915		
237,915		
201,010		
239.173 79,376		
/9,3/6		
(56,445)		
(56.445) 22,931		
25.198		
287,302		
·	·····	
(49,387)		
(43,307)		
(49,387)		
(49,307)		
	/ S-3 for all rate groups.	
3		
		E 2(h)

F-3(b)

YEAR OF REPORT December 31, 2014

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(_b)	PAGE	YEAR	YEAR
(₂)	1	(c)	(d)	fi _e)
	Operating Income [from page F-3(a)]		(18,397)	(49,387)
		-		
415	OTHER INCOME AND DEDUC	TIONS	-	
	Revenues-Merchandising, Jobbin Contract Ded			
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		1 1 25	500
			1.135	563
421	Nonutility Income		11.698	12.171
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		12,833	12,734
408.20	TAXES APPLICABLE TO OTHER INCOME			
	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			· · · · · · · · · · · · · · · · · · ·
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net		-	
	Investment Tax Credits - Net Investment Tax Credits Restored to Operating Income			
412.30				
	Total Taxes Applicable To Other Income		-	
427	INTEREST EXPENSE	F-19	1,909	1,299
	Interest Expense			.,+
428	Amortization of Debt Discount & Expense	F-13	-	_
429	Amortization of Premium on Debt	F-13	-	-
	Total Interest Expense		1,909	1,299
		Ļ		
433	EXTRAORDINARY ITEMS			
	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		-	-
		NET INCOME	(7,473)	(37,952)
			(.,)	(- 1,,)

Explain Extraordinary Income:

F-3(c)

YEAR OF REPORT December 31. 2014

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)		REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	3,105,611	
	Less:		-	
	Nonused and Useful Plant (1)			
108		F-8	(1.847,912)	
110		F-8		
271		F-22	(1.667.716)	
252		F-20		
	Subtotal		(410,017)	
272		F-22	642,575	
	Accumulated Amortization of			
	Contributions in Aid of Construction			
	Subtotal		232,558	
114		F-7	-	
	Acquisition Adjustments (2)			
115		F-7	-	
	Acquisition Adjustments (2)			
	Working Capital Allowance (3)		29.897	
	Other (Specify):			
		F		
	RATE	BASE	262,454	
			,	
	NET UTILITY OPERATING INCOME		(49,387)	
A	CHIEVED RATE OF RETURN (Operating Income / Rate Base)		-18.82%	

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.

EAR OF REPORT	
ecember 31, 2014	

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2)	PERCENTAGE OF CAPITAL	ACTUAL COST RATES (3)	WEIGHTED COST
	(b)	(c)	(d)	(c x d)
				(e)
Common Equity				0.00%
Preferred Stock				
Long Term Debt	947.163	100.00%	2.00%	2.00%
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain) Adj Clearing out negative equity			Carlon Star Star	0.00%
Total	947,163			2.00%

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

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

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

Must be calculated using the same methodology used in the last rate

proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

%

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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.

YEAR OF REPORT December 31, 2014

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)	ADJUSTMENTS SPECIFIC	OTHER (1) ADJUSTMENT S PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	(62,788)			62,788		-
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	884,375					947,163

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

Adjustment Clearing out negative equity

1

YEAR OF REPORT December 31, 2014

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	3,105,611			3,105,611
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	3,518,337	-	-	3,518,337

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

ACCT. NO. (a)	DESCRIPTION (_b)	WATER (_c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (.)	TOTAL (fl
114	Acquisition Adjustment	\$	\$	\$	N/A
Total Pl	ant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
	······································				
Total A	ccumulated Amortization	\$	\$	\$	\$
Net Acc	uisition Adjustments	\$	\$	\$	\$

YEAR OF REPORT December 31, 2014

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	1,768,536			1,768,536
Credit during year: Accruals charged to: Account 108 1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	79,376	·		79,376
Salvage Other Credits (Specify):				
Total Credits	79,376			79,376
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	-			
Total Debits	-	101.77		
Balance end of year	1,847,912			1,847,912
ACCUMULATED AMORTIZATION Account 110 Balance first of year				
Credit during year: Accruals charged to:				
Account 110.2 (3)				
Other Accounts (specify):				
Total credits				
Debits during year: Book cost of plant retired Other debits (specify):				
Total Debits				
Balance end of year				

(1) Account 108 for Class B utilities.

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

YEAR OF REPORT December 31, 2014

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

			EXPENSE		CHARGED OFF DURING YEAR
DESCRIPTION OF CASE (DOCKET NO.) (,)		ASE	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (.)
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	BEGINNING YEAR	ADDITIONS	REDUCTIONS	ENDING YEAR BALANCE
(a)		(c)	(d)	
N/A	(b) \$	3	\$	\$(e)
Total Nonutility Property	\$	\$	\$	

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133) Report hereunder all special deposits carried in Accounts 132 and 133. N/A

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

YEAR OF REPORT December 31, 2014

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
NVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A	(b)	(c)
otal Investment in Associated Companies		
	\$	
TTILITY INVESTMENTS (Account 124): N/A	3	
otal Utility Investment		·····
OTHER INVESTMENTS (Account 125): N/A		-
	<u> </u>	
otal Other Investment		
PECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Acco	ount 127): N/A	
Total Special Funds		

YEAR OF REPORT December 31, 2014

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 lis DESCRIPTION		TOTA
(₄)		(
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	2,730	
Water		
Wastewater		
Other		
Total Customer Accounts Receivable		2,730
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Total Other Accounts Receivable		
NOTES RECEIVABLE (Account 144):		
Total Notes Receivable		
Total Accounts and Notes Receivable		2,73
CUMULATED PROVISION FOR		
Add: Provision for uncollectibles for current year		
Collection of accounts previously written off		
Utility Accounts		
Utility Accounts		
Utility Accounts		
Utility Accounts Others Fotal Additions Deduct accounts written off during year:	-	
Utility Accounts Others Fotal Additions Deduct accounts written off during year: Jtility Accounts		
Utility Accounts Others Fotal Additions Deduct accounts written off during year:	-	
Utility Accounts Others Fotal Additions Deduct accounts written off during year: Utility Accounts Others		
Utility Accounts Others Fotal Additions Deduct accounts written off during year: Jtility Accounts Others Fotal accounts written off		
Utility Accounts Others Fotal Additions Deduct accounts written off during year: Utility Accounts Others		
Utility Accounts Others Fotal Additions Deduct accounts written off during year: Jtility Accounts Others Total accounts written off Balance end of year		2.7

YEAR OF REPORT December 31, 2014

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION	TOTAL	
(a)	(b)	
	\$	
Agreserves Inc.	14,504	
Farmland Reserve Inc.	(5,157)	
Taylor Creek Management	(3,487)	
Total	5,860	

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

BALANCE END
OF YEAR
(b)
\$
650
000
650

YEAR OF REPORT December 31, 2014

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

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

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

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182 Report each item separately.

DESC	RIPTION	TOTAL
	(a)	(b)
N/A		
Total Extraordinary Prop	erty Losses	-

YEAR OF REPORT December 31, 2014

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		
	<u> </u>	s
	S	\$
Total Deferred Rate Case Expense	5	5
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 DEB		

TOTAL MISCELLANEOUS DEFERRED DEBITS

YEAR OF REPORT December 31, 2014

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION	RATE	TOTAL
(a)	(b)	(c)
COMMON STOCK	1	1
Par or stated value per share		
Shares authorized	1.000	1.000
Shares issued and outstanding	100	100
Total par value of stock issued	100	100
Dividends declared per share for year	-	-
PREFERRED STOCK		
Par or stated value per share		
Shares authorized		<u></u>
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year		

* Account 204 not applicable for Class B utilities. BONDS ACCOUNT 221 N/A

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

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

YEAR OF REPORT December 31, 2014

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.

Balance 439 Change: Adjustn Credits: Roundin 435 Balance 436 Approp 436 Approp Total A 437 Dividen 438 Preferee Total D	Q Fotal Credits: Debits: Fotal Debits: Transferred from Income riations of Retained Earnings: oppropriations of Retained Earnings ds Declared:	(c) (1,537,840
215 Unappr Balance 439 Change Adjustn Credits: Roundin 435 Balance 436 Approp Total A 437 Dividen 438 Preferre	Beginning of Year is to Account: ients to Retained Earnings (requires Commission approval prior to use): Q G Total Credits: Debits: Total Debits: Transferred from Income riations of Retained Earnings: oppropriations of Retained Earnings ds Declared:	
439 Change: Adjustn Credits: Roundin 435 Balance 436 Approp 436 Approp Total A 437 Dividen 438 Preferre	s to Account: eents to Retained Earnings (requires Commission approval prior to use):	(37,952
435 Balance 436 Approp 436 Approp Total A 437 Dividen 438 Preferre	a Fotal Credits: Debits: Fotal Debits: Transferred from Income riations of Retained Earnings: oppropriations of Retained Earnings ds Declared:	(37,952
435 Balance 436 Approp Total A 437 Dividen 438 Preferre	Debits: Transferred from Income riations of Retained Earnings: ppropriations of Retained Earnings ds Declared:	(37,952
435 Balance 436 Approp Total A 437 Dividen 438 Preferre	Fotal Debits: Transferred from Income riations of Retained Earnings: ppropriations of Retained Earnings ds Declared:	(37,952
435 Balance 436 Approp Total A 437 Dividen 438 Preferre	Transferred from Income riations of Retained Earnings ppropriations of Retained Earnings ds Declared:	(37,952
436 Approp Total A 437 Dividen 438 Preferre Total D	riations of Retained Earnings:	(37,952
Total A 437 Dividen 438 Preferre Total D	ppropriations of Retained Earnings ds Declared:	
437 Dividen 438 Preferre Total D	ds Declared:	
437 Dividen 438 Preferre Total D	ds Declared:	
438 Preferre Total D		
	d Stock Dividends Declared	
	Common Stock Dividends Declared	
215 Vear en	vidends Declared	
	d Balance	(1,575,792
214 Approp purpose	riated Retained Earnings (state balance and of each appropriated amount at year end):	
214 Total A	ppropriated Retained Earnings	
Total Retained Earn	ngs	(1,575,792
Notes to Statement of	f Retained Earnings;	

YEAR OF REPORT December 31, 2014

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.			
DESCRIPTION		TOTAL	
(<u>a</u>)	(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
	(b)	(c)	(d)
N/A	%	ó	\$
	%		
	%		
	%		
	%		
	%		
	9/		
	%		
	%		
	%		
	%		
	%		
	9/		
	%		
	%	6	
Total			-

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

YEAR OF REPORT December 31, 2014

NOTES PAYABLE ACCOUNTS 232 AND 234

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF	RATE	VARIABLE *	BALANCE SHEET
MATURITY)	(b)	(c)	(d)
(a)			
NOTES PAYABLE (Account 232): N/A	%		
	1 1		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			-
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		
Encode and Data and the			0.17.100
Farmland Reserve Inc	2%		947,163
	%		
	%		
	%		
	<u> </u>		
Total Account 234			947,163
			947,105
* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%,	etc.)		
	000.)		
ACCOUNTS PAYABLE TO ASSOCIATE	D COMPANIE	S	
ACCOUNT 233			
Report each account payable separa	atelv.		
DESCRIPTION	TOTAL		
(a)			(b)
N/A			

Total

YEAR OF REPORT December 31, 2014

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION	BALANCE		INTEREST	INTEREST	BALANCE END
OF DEBIT	BEGINNING		DURING	PAID DURING	OF YEAR
(a)	OF YEAR	1	ACCRUED	YEAR	(f)
(4)	(b)		YEAR	(e)	(5)
		ACCT.	AMOUNT		
1		DEBIT	(d)	ļ	
		(0)			
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Interest on Note to Farmland Reserve Inc.			1,299	1,299	-
Total Account 237.1	-		1,299	1,299	-
		1			
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities		427			
Customer Deposits					
Customer Deposits					
		-			
Total Account 237.2	-		-	-	-
		1			
Total Account 237 (1)	-	1	1,299	1,299	-
		1		.,	
		1			
INTEREST EXPENSED:		237		(1) Must agree to F-2 (a), Beginning and
Total accrual Account 237				Ending Balance of Acc	
Less Capitalized Interest Portion of AFUDC:				(2) Must agree to F-3 (
Less capitalized indicat fonder of the circ.				Year Interest Expense	cy, current
				Tear Interest Expense	
				1	
Net Interest Expensed to Account No. 427 (2)			1,299	1	
			1,255		
				1	

YEAR OF REPORT December 31, 2014

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing	BALANCE END
ω	OF YEAR
_	(b)
Accts payable	14,930
Payroll payables	5.608
	20,538
Total Miscellaneous Current and Accrued Liabilities	20,538

ADVANCES FOR CONSTRUCTION ACCOUNT 252

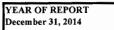
NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR	ACCT. DEBIT	DEBITS AMOUNT (d)	CREDITS (e)	BALANCE END OF YEAR (0
N/A	s(b)	(0)	s	\$	S
Total	\$		\$	\$	\$

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

YEAR OF REPORT December 31, 2014

OTHER DEFERRED CREDITS ACCOUNT 253

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



CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W&WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	586,130			586,130
Debits during the year:	56,445			56,445
Credits during the year	-			•
Total Accumulated Amortization of Contributions In Aid of Construction	642,575			642,575

YEAR OF REPORT December 31, 2014

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.

REF. NO.	AMOUNT
(b)	(c)
F-3(c)	(37,952
	26.094
	1.242
	(4.656
	(253)
	56.444
	(71,969
<u> </u>	
	(b)

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-12 through W-16) should 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

YEAR OF REPORT December 31, 2014

YEAR	ō
Decer	ıЪ

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

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (C)	
101	Utility Plant In Service	W-4(b)	\$
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	
110	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	
252	Advances for Construction	F-20	
		Subtotal	\$
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$
		Subtotal	\$
114	Plus or Minus:	F-7	
	Acquisition Adjustments (2)		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
		WATER RATE BASE	\$
	WATER OPERATING INCOME	W-3	\$
	ACHIEVED RATE OF RETURN (Water Operati	ing Income / Water Rate Base)	

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)

W-2

F REPORT er 31, 2014

WATER
UTILITY
(d)
3,105,611
(1.847,912)
-
(1.667.716)
(410,017)
040 575
642,575
232,558
202,000
29.897
·····
262,454
202,404
(49,387)
(40,001)
-18.82%

YEAR OF REPORT December 31, 2014

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

WATER OPERATING STATEMENT

ACCT		REFERENCE	CURRENT	
NO	(-)	PAGE	YEAR	
(a)		(c)	(d)	
_ 400	UTILITY OPERATING INCOME	W-9	\$	237,915
	Operating Revenues			
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	237,915
401	Operating Expenses	W-10(a)	\$	239,173
403	Depreciation Expense	W-6(a)		79,376
	Less: Amortization of CIAC	W-8(a)		(56,445)
	Net Depreciation Expense		\$	22,931
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		
408.10	Taxes Other Than Income			10,706
	Utility Regulatory Assessment Fee			
408.11	Property Taxes		28 - C	5.921
408.12	Payroll Taxes			4.068
408.13	Other Taxes and Licenses			4.503
408	Total Taxes Other Than Income		\$	25,198
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	287,302
	Utility Operating Income		\$	(49,387)
460	Add Back:	W-9	\$	
469	Guaranteed Revenue (and AFPI)	w-9	\$	
412	Income From Utility Plant Leased to Others			
	Gains (losses) From Disposition of Utility Property			
414	Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction			

W-3 GROUP 1

YEAR OF REPORT December 31, 2014

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS	CURRENT YEAR
(a)	(b)	(.)	(d)	(e)	(r)
301	Organization	584,660	w/		584,660
302	Franchises	-			-
303	Land and Land Rights	-			-
304	Structures and Improvements	94,132			94,132
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	86,258			86,258
307	Wells and Springs	897,032			897,032
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	3,275			3,275
311	Pumping Equipment	572,617	8,040		580,657
320	Water Treatment Equipment	60,897			60,897
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	687,472			687,472
333	Services	-			-
334	Meters and Meter Installations	18,631			18,631
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	58,389			58,389
340	Office Furniture and Equipment	- [· · · ·		
341	Transportation Equipment	26,550			26,550
342	Stores Equipment	-			
343	Tools, Shop and Garage Equipment	7,658			7,658
344	Laboratory Equipment				•
345	Power Operated Equipment	-			-
346	Communication Equipment	-			
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
	TOTAL WATER PLANT	3,097,571	8,040	-	3,105,611

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

W-4(a) GROUP 1

YEAR OF REPORT December 31, 2014

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

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)			.2 SOURCE	.3	.4 TRANSMISSION	
(2)			.1	OF SUPPLY	WATER	AND	.5
		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
		YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
		(c)	(d)	(e)	6	(g)	(h)
301	Organization	584.660	584.660				
302	Franchises	-					
303	Land and Land Rights	-					
304	Structures and Improvements	94.132		94,132			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	86.258	86.258				
	Wells and Springs	897.032	897.032				
	Infiltration Galleries and Tunnels						
	Supply Mains	-					
	Power Generation Equipment	3.275		3.275			
	Pumping Equipment	580.657		580.657			
320	Water Treatment Equipment	60.897			60.897		
330	Distribution Reservoirs and Standpipes	-					
331	Transmission and Distribution Mains	687.472				687.472	
	Services	-					
	Meters and Meter Installations	18.631				18.631	
	Hydrants	-					
	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	58.389		58.389			
340	Office Furniture and Equipment						
341	Transportation Equipment	26.550					26.550
342	Stores Equipment						20.000
343	Tools, Shop and Garage Equipment	7.658					7.658
344	Laboratory Equipment	-					1.000
345	Power Operated Equipment	_					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	-					
	TOTAL WATER PLANT	3,105,611	1,567,950	736,453	60,897	706,103	34,208
							51,200
L							
			W	-4(b)			

YEAR OF REPORT December 31, 2014

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

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE	AVERAGE	DEPRECIATION
NO.	(b)	SERVICE	NET	RATE APPLIED
(a)		LIFE IN	SALVAGE IN	IN PERCENT
("		YEARS	PERCENT	(100% - d) / c
		(c)	(d)	(10070-0)7C
			(u)	
101	Organization	40		2.50%
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	22		4.55%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	45		2.22%
333	Services			
334	Meters and Meter Installations	20		5.00%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	6		16.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347				
	Other Tangible Plant			
Water I	Plant Composite Depreciation Rate *			

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



YEAR OF REPOR	T
December 31, 2014	ł

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

305 Collecting	(b) Organization	(c) 489,175	(d)		(d + e)
304 Structure: 305 Collecting 306 Lake, Riv	Organization			(e)	(t)
305 Collecting 306 Lake, Riv		407,175	5,392		5,392
306 Lake, Riv	s and Improvements	25,739	2,732		2,732
	g and Impounding Reservoirs	-			-
307 Wells and	er and Other Intakes	40,956	2,157		2,157
	1 Springs	413,683	24,644		24,644
308 Infiltratio	n Galleries and Tunnels	-			-
309 Supply M	lains	-			
310 Power Ge	eneration Equipment	450	192		192
311 Pumping	Equipment	456,327	15,127		15,127
320 Water Tr	eatment Equipment	29,540	3,095		3,095
330 Distributi	on Reservoirs and Standpipes	-	· · · .		
331 Transmis	sion and Distribution Mains	219,598	17,423		17,423
333 Services		-			-
334 Meters ar	nd Meter Installations	18,631	2,363		2,363
335 Hydrants		-			-
336 Backflow	Prevention Devices	-			-
339 Other Pla	nt Miscellaneous Equipment	63,099	868		868
340 Office Fu	miture and Equipment	-			
341 Transpor	tation Equipment	3,982	5,310		5,310
342 Stores Ec	uipment	-			-
343 Tools, St	op and Garage Equipment	7,355	73		73
344 Laborato	ry Equipment	-			-
345 Power O	perated Equipment	-	·		-
346 Commun	ication Equipment				-
347 Miscellar	neous Equipment	-			-
348 Other Ta	ngible Plant	-			
		1,768,536			-
TOTAL WAT	ER ACCUMULATED DEPRECIATION	1,768,536	79,376	-	79,376

* Specify nature of transaction Use () to denote reversal entries.

W-6(a)

GROUP

W-6 (a) Group 1

YEAR OF REPORT December 31, 2014

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

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

ACCT.	ACCOUNT NAME	PLANT	SALVAGE AND	COST OF	TOTAL	BALANCE AT
NO.	(ь)	RETIRED	INSURANCE	REMOVAL	CHARGES	END OF YEAR
(a)		(g)	(h)	AND OTHER	(g-h+i)	(c+f-j)
				CHARGES	(j)	(1)
				(;)		
301	Organization					494,567
304	Structures and Improvements					. 28,471
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					43.113
307	Wells and Springs					438.327
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					642
311	Pumping Equipment					471,454
320	Water Treatment Equipment					32,635
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					237,021
333	Services				-	
334	Meters and Meter Installations					20,994
335	Hydrants				-	
336	Backflow Prevention Devices				-	
339	Other Plant Miscellaneous Equipment					63,967
340	Office Furniture and Equipment					-
341	Transportation Equipment					9,292
342	Stores Equipment				-	
343	Tools, Shop and Garage Equipment					7,428
344	Laboratory Equipment				-	1,120
345	Power Operated Equipment				_	
346	Communication Equipment				-	
347	Miscellaneous Equipment				-	
348	Other Tangible Plant					
TOTAL W	ATER ACCUMULATED DEPRECIATION		-	-	-	1,847,912
						1,017,912
			W-6(b)			

W-6(b) GROUP 1

YEAR OF REPORT December 31, 2014

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined. Explain all debits charged to Account 271 during the year below:

> W-7 GROUP 1

YEAR OF REPORT December 31, 2014

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	586,130
Debits during the year: Accruals charged to Account 272	56,445
Other debits (specify) :	
Total debits	56,445
Credits during the year (specify) :	
Total credits	
Balance end of year	642,575
11/ 9(0)	

W-8(a) GROUP 1

YEAR OF REPORT December 31, 2014

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

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR N/A

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	(c)
NA		
		<u></u>
		· · ·
Total Credits		0.00

W-8(b) GROUP 1

YEAR OF REPORT December 31, 2014

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

WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING	YEAR END	AMOUN
NO.	(b)	YEAR NO.	NUMBER OF	(6
(a)		CUSTOMERS *	CUSTOMERS	(
		(c)	(d)	
46	0 Water Sales:	1	1	168,99
	Unmetered Water Revenue Agriculture		-	
61.1	Metered Water Revenue:	70	70	28,702
	Sales to Residential Customers		1	
61.2	Sales to Commercial Customers	10	10	40.222
61.3	Sales to Industrial Customers			
61.4	Sales to Public Authorities			
61.5	Sales Multiple Family Dwellings			
	Total Metered Sales	80	80	68,924
62.1	Fire Protection Revenue:			
	Public Fire Protection			
62.2	Private Fire Protection			
	Total Fire Protection Revenue	-	-	
	Other Sales To Public Authorities			
	Sales To Irrigation Customers			
	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	-	-	237,915
1.00	Other Water Revenues:			
469				
470	Guaranteed Revenues (Including Allowance) Forfeited Discounts	for Funds Prudently Invested or	(AFPI)	
470				
471				
472		· · · · · · · · · · · · · · · · · · ·		n na star i s
474				
4/4	Other water Revenues	Total	Other Water Revenues	
		Total Wat	ter Operating Revenues	237,91
	defined by Rule 25-30 210(1) Florida Admin	Total Wa		237,915

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

W-9 GROUP

YEAR OF REPORT December 31, 2014

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	50,038	-	7,109
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	52,470		
610	Purchased Water	-		
615	Purchased Power	-		
616	Fuel for Power Production	-		
618	Chemicals	-		
620	Materials and Supplies	24,677	7,651	265
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	19,646		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	19,387		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	31,636	5,277	12,683
641	Rental of Building/Real Property	18,138	13,965	
642	Rental of Equipment	-		
650	Transportation Expenses	14,940		
656	Insurance - Vehicle	-		
657	Insurance - General Liability	-		and the second
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	-		and a second
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	8,241	7,481	
	Total Water Utility Expenses	239,173	34,374	20,057
		W-10(a)		

W-10(a) GROUP 1

YEAR OF REPORT December 31, 2014

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

.3	.4	.5	.6	.7	.8
	WATER	TRANSMISSION	TRANSMISSION	CUSTOMER	ADMIN. &
WATER		& DISTRIBUTION	& DISTRIBUTION	ACCOUNTS	GENERAL
TREATMENT	TREATMENT		EXPENSES -	EXPENSE	EXPENSES
EXPENSES -	EXPENSES -	EXPENSES -			
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	(j)	(k)
(1)	(g)	(_b)	(_i)		
	29,137		1,735	428	11,629
					52.470
	and an international second				
					n ann an an Anna an Anna Anna Anna Anna
	10 1-12		are and a second se		290
	16.471			ve et	291
					19.646
			4		19.387
	13.676				4.173
					14.940
	a da antigan da antiga Antigan da antigan da an		an di pana ang pang pang pang pang pang pang		1.1.9.35
		a anna anna anna anna anna anna anna a			
					760
-	59,284	-	1,735	428	123,29
					· · ·

WATER EXPENSE ACCOUNT MATRIX

YEAR OF REPORT
December 31, 2014

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	то
(-)	FOR RESALE	PUMPED	FLUSHING.	PURCHASED	CUSTOMERS
	(Omit 000's)	FROM WELLS	FIGHTING	(Omit 000's)	(Omit 000's)
1	(Omit 000 s) (b)	(Omit 000's)	FIRES, ETC.	· · ·	
	(0)		,	[(b)+(c)-(d)]	(t)
Tenuera		(c)	(d)	(e)	
January February		17 17		17	17
March		133		133	133
April		133			
May				133	133
June		20 20		20	
July		219		219	20
August		219		219	219
September		10		10	10
October		10		10	10
November		· · · · · · · · · · · · · · · · · · ·		10	
December					
Total		798		798	798
for Year		/90		/90	790
for Year					
If water is purch	ased for resale, indicate t	he following:			1080
Vendor N/A	lased for resale, indicate i	ne fonowing.			
vendor IN/A					
Point of de	liverv				
		redistribution list nam	es of such utilities below:	N/A	
ii water is sold t	o ollier water utilities for	roustrouton, not num	es of such admites below.	1.771	
		SOURCE OF SUI	PPLY		
1					

List for each source of supply:	CAPACITY	GALLONS	TYPE OF
	OF WELL	PER DAY	SOURCE
		FROM SOURCE	
ECF has two raw water commercial wells	750 gallons/Min	171,000 (CUP Limit)	Well
	W-11		

YEAR OF REPORT	
December 31, 2014	

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	то		
(-)	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS		
	(Omit 000's)	FROM WELLS	FIGHTING	(Omit 000's)	(Omit 000's)		
	(b)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(t)		
	(0)	(C)	(d)	(e)			
January		(0)					
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
Total							
for Year							
If water is p	urchased for resale	, indicate the foll	owing:				
Vendor Not	te Agriculture wa	ter is a flat rate.					
Point of de	livery						
If water is sold to	o other water utilities for	redistribution, list nam	es of such utilities below:	N/A			
		, , , , , , , , , , , , , , , , , , , ,					
		SOURCE OF SU	PPI V				

List for each source of supply:	CAPACITY	GALLONS	TYPE OF
	OF WELL	PER DAY	SOURCE
		FROM SOURCE	
ECF has 220 agricultural wells or surface water pumps varying	in capacity from 1,000 to 2	million gallons/day.	
	W-11		

YEAR OF	REPORT
December 3	31, 2014

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

PUMPING AND PURCHASED WATER STATISTICS	PUMPING	AND PURCHAS	SED WATER STATI	STICS
--	---------	-------------	-----------------	-------

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	то
	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS
1	(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)	(9
January		71		71	71
February		71		71	71
March		116		116	116
April		116		116	116
May		47		47	47.
June		47		47	47
July		133		133	133
August		133		133	133
September		91		91	
October		91		91	
November		43		43	43
December		43		43	43
Total		1,002		1,002	1,002
for Year					
If water is purch Vendor N/A	ased for resale, indicate	the following:			
Point of de	livery				
If water is sold t	to other water utilities for	r redistribution, list nam	es of such utilities below	: N/A	
· · · ·		SOURCE OF SUP	PLY		
		SCORED OF SOL	1 1/1		

List for each source of supply:	CAPACITY	GALLONS	TYPE OF
	OF WELL	PER DAY	SOURCE
		FROM SOURCE	
ECF has 12 general wells or surface water pumps varying in	a capacity from 1,000 to 2 mil	lion gallons/day.	
	XX7 11		

W-11

YEAR OF REPORT	
December 31, 2014	

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	то
. ,	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS
	(Omit 000's)	FROM WELLS	FIGHTING	(Omit 000's)	(Omit 000's)
	(b)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(t)
		(c)	(d)	(e)	
January		636		636	636
February		636		636	636
March		537		537	537
April		537		537	537
May		512		512	512
June		512		512	512
July		782		782	782
August		782		782	782
September		885		885	885
October		885		885	885
November		709		709	709
December		709		709	709
Total for Year		8,122		8,122	8,122
If water is purch Vendor N/A	ased for resale, indicate	the following:			
Point of de	livery				
If water is sold t	to other water utilities fo	r redistribution, list nam	nes of such utilities below	: N/A	
		SOURCE OF SUP	PLY		
	List for each course of		CADACITY	CALLONS	TVPE OF

List for each source of supply:	CAPACITY	GALLONS	TYPE OF
	OF WELL	PER DAY	SOURCE
		FROM SOURCE	
ECF has 17 residential wells or surface water pumps varying	in capacity from 1,000 to 2 i	million gallons/day.	
	W 11		

W-11

UTILITY NAME: East Central Florida Services, Inc.	YEAR OF REPORT
	December 31, 2014
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	. <u> </u>
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		
5/8"	Displacement	1.0		70
3/4"	Displacement	1.5		
1"	Displacement	2.5	States Carlo Antis Series	
1 1/2"	Displacement or Turbine	5.0		5
2"	Displacement, Compound or Turbine	8.0	MM South States	
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	An and the second second second second	
	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
			r System Meter Equivalents	75

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family

residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

ERC Calculation: (8122 Gallons/365/72)=309 gallons/day/home

W-I3 GROUP 1

YEAR OF REPORT December 31, 2014

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
3/4"	Displacement	1.5		
1"	Displacement	2.5	and set of the set of the set of the	
1 1/2"	Displacement or Turbine	5.0		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	A the second second second	
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water	System Meter Equivalents	

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: (8122 Gallons/365/72)=309 gallons/day/home

W-I3 GROUP 1

YEAR OF REPORT December 31, 2014

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	l	1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	We description of the second	
1 1/2"	Displacement or Turbine	5.0	Windowski w Will	
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		145
12"	Turbine	215.0 Total Water S	System Meter Equivalents	14:

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: (798 gallons/365 days)/350 gallons/day = 6 ERC

W-I3 GROUP 1

YEAR OF REPORT December 31, 2014

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		
3/4"	Displacement	1.5		
1"	Displacement	2.5	總計算得到14-1-22月末,1	7.5
1 1/2"	Displacement or Turbine	5.0		10
2"	Displacement, Compound or Turbine	8.0	Market Market Start 1	
3"	Displacement	15.0		
3"	Compound	16.0	問題がなないない。	
3".	Turbine	17.5		110 F 2
4"	Displacement or Compound	25.0	fille and the second second	2
4"	Turbine	30.0	and the second states in the	······
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0	Address of the second s	
8"	Turbine	90.0	Windows and the second second	
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water	System Meter Equivalents	55

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: (1,002 gallons/365/350 days)=8 ERC

W-I3 GROUP 1

YEAR OF REPORT December 31, 2014

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	N-L <u>N-</u>	1.0		
5/8"	Displacement	1.0	and the second second second second	
3/4"	Displacement	1.5	A CARGE STREET, WE REAL STREET,	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	Sectors in the sector of the sector	
3"	Displacement	15.0		
3"	Compound	16.0	在一次的东西的东西的东西	
3"	Turbine	17.5	行之中的影响影响的社会教育	
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	System Meter Equivalents	Unmetered Wat

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-I3 GROUP 1

YEAR OF REPORT December 31, 2014

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.
lone
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID # N/A
12. Water Management District Consumptive Use Permit # 3426
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 EPC 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, 2014
SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties Ra	aw
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	

YEAR OF REPORT December 31, 2014

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

OTHER WATER SYSTEM INFORMATION

1. Present ERC's * the system can efficiently serve. 92 Customers @ 218 gal/day
2. Maximum number of ERCs * which can be served. 92 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 92 ERC (meter equiv)
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? None
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?
e. is uns system under any consent order with DEr :
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 EBC is determined based on the coloristics on the bettern of Deco W 12

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

YEAR OF REPORT
December 31, 2014

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

OTHER WATER SYSTEM INFORMATION

 Present ERC's * the system can efficiently serve. unknown ERC Maximum number of ERCs * which can be served. 9,232,790,000 gal(CUP)/365/350 = 72,272
2 Maximum number of ERCs * which can be served $= 9.32700.000 \text{ gal}(CTP)/265/350 = 72.272$
2. Maximum manoer of Exces which can be served. 5,252,790,000 gateor 1500,550 - 72,272
3. Present system connection capacity (in ERCs *) using existing lines. N/A
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID N/A
12. Water Management District Consumptive Use Permit # 3426, 230, 71913, and 109142
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?
* An EBC 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

Reconciliation of Revenue to

Regulatory Assessment Fee Revenue

Water Operations Class A ざ B

Company: East Central Florida Services, Inc. For the Year Ended December 31, 2014

	- 1		
(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	168,991	168,991	-
Total Metered Sales (461.1 - 461.5)	68,924	68,924	-
Total Fire Protection Revenue (462.1 - 462.2) Other Sales to Public Authorities (464)		- 10 / 10 - 11 - 11 - 11 - 11 - 11 - 11	
Sales to Irrigation Customers (465) Sales for Resale (466)			
Interdepartmental Sales (467) Total Other Water Revenues (469 - 474)	-		-
<i>Total Water Operating Revenue</i> LESS: Expense for Purchased Water from FPSC-Regulated Utility <i>Net Water Operating Revenues</i>	237,915	237,915	-
	237,915	237,915	-

Explanations:

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).