CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

Public Service Commission
The Net Respoys 2: - a this Office

ANNUAL REPORT

OF

East Central Florida Services, Inc.

Exact Legal Name of Respondent

Mr David H Wright St. Cloud, FL 34773 WU643-15-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 2015

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



GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2015

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

X		 The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
X	NO	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
X	NO.	4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it
		1. 2. 3. 4. (Signature of Chief Executive Officer of the utility) *
		1. 2. 3. 4. (Signature of Chief Financial 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.

^{*} 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

County:

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

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	Regulatory
Gary Walker	Controller	Management Deseret Farms of Ruskin	Regulatory
Elijah Skidmore	Assistant Controller	Deseret Cattle & Citrus	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.

Brief company history.

YEAR OF REPORT December 31, 2015

COMPANY PROFILE

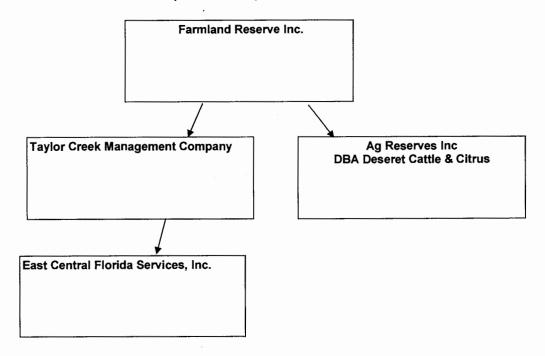
Provide a brief narrative company profile which covers the following areas:

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.
	lorida Services, Inc. (ECFSI) was incorporated 10/12/89. It was certified by the Florida Public on on 3/27/92 to provide water services.
B. ECFSI provide area.	es primarily agricultural water along with commercial water and potable water to homes within its
Objectives include supply planning pr	es to look for opportunities to provide raw water to commercial or governmental entities. This process is complicated by the water use and rocess presently conducted by the water management district.
E. ECFSI continue outside the area w	tural and industrial water only. es to grow and expand. Growth within the service area as well as raw water sales to entities will depend on the rate of growth and future land use. It is anticipated that water uses and demand crease as the population growth in central Florida continues to increase.
F. None	

PARENT / AFFILIATE ORGANIZATION CHART Current as of December 31, 2015

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).



YEAR OF REPORT December 31, 2015

COMPENSATION OF OFFICERS

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

COMPENSATION OF DIRECTORS

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

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	IDENTIFICATION	AMOUNT	NAME AND
OFFICER, DIRECTOR	OF SERVICE	(c)	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(a)	(b)		(d)
See E 10(a)	(2)		
	·		

^{*} 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.

Erik K Jacobsen President, Division President Cattle Operations/Ranch General Manager President Director/President Director/President Director/President Deseret Cattle & Citrus 13754 Deseret Lane, St. Cloud, FL 34773 Taylor Creek Management 4550 Deer Park, St. Cloud, FL 34773	NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
President Cattle Operations/Ranch General Manager David H Wright Lawyer Vice President Vice President Taylor Creek Management 4550 Deer Park, St. Cloud, FL 34773 Paul L. Allen Vice President Secretary/Treasurer/Director South Main Street Suite #1100 Salt Lake City, UT Scott Smith Division Controller Assistant Secretary/Treasurer Deseret Cattle & Citrus 13754 Deseret Lane, St.	Don M Sleight	Chairman	Director/CEO	79 South Main Street Suite #1100 Salt Lake City, UT
Paul L. Allen Vice President Secretary/Treasurer/Director South Main Street Suite #1100 Salt Lake City, UT Scott Smith Division Controller Assistant Secretary/Treasurer Desert Cattle & Citrus 13754 Desert Lane, St.	Erik K Jacobsen	President Cattle Operations/Ranch	Director/President	13754 Deseret Lane, St.
South Main Street Suite #1100 Salt Lake City, UT Scott Smith Division Controller Assistant Secretary/Treasurer Desert Cattle & Citrus 13754 Desert Lane, St.	David H Wright	Lawyer	Vice President	Taylor Creek Management 4550 Deer Park, St. Cloud, FL 34773
13754 Deseret Lane, St.	Paul L. Allen	Vice President		South Main Street Suite #1100 Salt Lake City, UT
	Scott Smith	Division Controller	Assistant Secretary/Treasurer	13754 Deseret Lane, St.

YEAR	OF	RE	PORT
Decem	ber	31.	2015

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	EXPENSES	
BUSINESS OR	BOOK COST	ACCOUNT	REVENUES	ACCOUNT	EXPENSES	ACCOUNT	
SERVICE CONDUCTED	OF ASSETS	NUMBER	GENERATED	NUMBER	INCURRED		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
None	\$		\$	***	\$		
			-				

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	22,880
Farmland Reserve Inc.	Lease of Wells		Р	14,084
Deseret Cattle & Citrus	Water		S	171,058
Deseret Cattle & Citrus	Water Residential & CUWA		S	24,741
Deseret Ranches of Florida	Lease of Office		Р	3,852
Taylor Creek Management	Management		Р	18,532
7,70				
18.15				

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

Part II. Specific Instructions: Sale, Purchase	and Transfer of Assets				
Enter in this part all transactions relating 3. to the purchase, sale, or transfer of assets. Below are examples of some types of transaction-purchase, sale or transfer of equipment expurchase, sale or transfer of land and structures expurchase, sale or transfer of securities expurchase.	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 (r)
None	None		\$	\$	i;
			· · · · · · · · · · · · · · · · · · ·		

Financial Section

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
101-106	UTILITY PLANT Utility Plant	F-7	3,518,337	3,518,337
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,847,912)	(1,924,258)
	Net Plant		1,670,425	1,594,079
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		1,670,425	1,594,079
121	OTHER PROPERTY AND INVESTMENTS Nonutility Property	F-9	-	-
122	Less: Accumulated Depreciation and Amortization		-	-
	Net Nonutility Property		-	-
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
	Total Other Property & Investments		-	•
131	CURRENT AND ACCRUED ASSETS Cash		283,198	232,968
132	Special Deposits	F-9	-	
133	Other Special Deposits	F-9	-	
134	Working Funds		-	
135	Temporary Cash Investments		-	
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	2,730	2,679
145	Accounts Receivable from Associated Companies	F-12	5,860	(10,089)
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			· · · · · · · · · · · · · · · · · · ·
162	Prepayments		3,862	3,943
171	Accrued Interest and Dividends Receivable		-,	
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	650	650
	Total Current and Accrued Assets		296,300	230,151

^{*} Not Applicable for Class B Utilities

YEAR OF REPORT December 31, 2015

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
181	DEFERRED DEBITS	F-13		
	Unamortized Debt Discount & Expense			
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	& Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Defen	red Debits	-	-
1				
TOTAL ASSETS AND OTHER		R DEBITS	1,966,725	1,824,230

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
201	EQUITY CAPITAL	F-15	100	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		4 540 004	4 540 004
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	(1.575.792)	(1.635.055
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		(62,788)	(122,051
		⊢		
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		-	
	· ·	<u> </u> _		
231	CURRENT AND ACCRUED LIABILITIES	- 1 - 1-		
	Accounts Payable			
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	_	_
234	Notes Payable to Associated Companies	F-18	947,163	946.353
235	Customer Deposits			
236	Accrued Taxes	W/S-3	6.011	5,824
237	Accrued Interest	F-19	- 1	
238	Accrued Dividends			-
239	Matured Long Term Debt		_	
240	Matured Interest		_	-
241	Miscellaneous Current & Accrued Liabilities	F-20	20,538	2.282
	Total Current & Accrued Liabilities			054.45
	Total Current & Accrued Liabilities		973,712	954,459

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	ACCOUNT NAME (b)	REF.	PREVIOUS YEAR	CURRENT YEAR
(a)	(B)	(c)	(d)	(e)
251	DEFERRED CREDITS	F-13	(4)	
251	Unamortized Premium On Debt	r-13	1	-
252	Advances For Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits	r-21		
233	Total Deferred Credits		-	-
261	OPERATING RESERVES			1.000
	Property Insurance Reserve			
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve		30.660	22,270
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		30,660	22,270
				-
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	(642,575)	(698,164)
	in Aid of Construction			
	Total Net C.I.A.C.		1,025,141	969,552
		-		
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		-	-
		\vdash		
	TOTAL EQUITY CAPITAL AND LIABILITIES		1,966,725	1,824,230

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)	237,915	235,872
	Operating Revenues			
469,530	I Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating	Revenues	237,915	235,872
401	Operating Expenses	F-3(b)	239,173	259,740
	Depreciation Expense:	F-3(b)	79,376	76,346
	Less: Amortization of CIAC	F-22	(56,445)	(55,589)
	Net Depreciation Expense		22,931	20,757
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
	Amortization Expense (Other than CIAC)	F-3(b)		
	Taxes Other Than Income	W/S-3	25,198	26.756
	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 Incomé	W/S-3		
	Utility Operating Expenses		287,302	307,253
	Net Utility Operating Income		(49,387)	(71,381
	Francisco de la companya del companya de la companya del companya de la companya			
	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
	Income From Utility Plant Leased to Others			
	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction	F 2()]	(40.207)	(51.20)
	Total Utility Operating Income [Enter here and on Pa	ge F-3(c)]	(49,387)	(71,381

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER	WASTEWATER	OTHER THAN
SCHEDULE W-3 *	SCHEDULE S-3 *	REPORTING
	(_g)	SYSTEMS
	\g/	(h)
005.070		
235,872		
235,872		
259 740		
259.740 76,346		
(55.589) 20,757		
20,757		

26.756		
20.750		
1		
307,253		
(71,381)		
(71,301)		
4.44		·
-		
(71,381)		
(71,001)		
* Total of Schedules W-	/ S-3 for all rate groups.	
3		

F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	ACCOUNT NAME	REF.	PREVIOUS	CURRENT
NO.	(b)	PAGE	YEAR	YEAR
(a)		(c)	(_d)	fi _e)
	Operating Income [from page F-3(a)]		(49,387)	(71,381
415	OTHER INCOME AND DEDUC	TIONS		
413	Revenues-Merchandising, Jobbia Contract Ded	ng, and		
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	_
419	Interest and Dividend Income		563	473
421	Nonutility Income		12.171	12.744
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		12,734	13,21
408.20	TAXES APPLICABLE TO OTHER INCOME			
	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes		-	
411.20	Provision for Deferred Income Taxes - Credit		-	
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income		-	
427	INTEREST EXPENSE	F-19	1,299	1,099
	Interest Expense			
428	Amortization of Debt Discount & Expense	F-13		-
429	Amortization of Premium on Debt	F-13		
	Total Interest Expense		1,299	1,09
433	EXTRAORDINARY ITEMS		-	
	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items Total Extraordinary Items			
	Total Extraordinary Renis		-	
	and the second s	NET INCOME	(37,952)	(59,263

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	3,105,611	
	Less:		-	
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	(1.924.258)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1.667.716)	
252	Advances for Construction	F-20		
	Subtotal		(486,363)	
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	698,164	
	Subtotal		211,801	
114	Plus or Minus:	F-7	-	
115	Acquisition Adjustments (2) Accumulated Amortization of	F-7		1000
115		F-/	-	
	Acquisition Adjustments (2)		22.460	
	Working Capital Allowance (3) Other (Specify):		32.468	
		<u> </u>		
	RA	TE BASE	244,269	
	NET UTILITY OPERATING INCOME		(71,381)	
A	CHIEVED RATE OF RETURN (Operating Income / Rate Base)		-29.22%	

NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity				0.00%
Preferred Stock				
Long Term Debt	946.353	100.00%	2.00%	2.00%
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes	1			
Other (Explain) Adj Clearing out negative equity				0.00%
Total	946,353			2.00%

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

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

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

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

⁽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.

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	(122,051)			122,051		-
Preferred Stock						
Long Term Debt	946.353					946,353
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost				****		
Deferred Inc. Taxes						
Other (Explain)						
Total	824,302					946,353

ı			 		
	(1) Explain below all adjustments made is	n Columns (e) and (f):			
1	Adjustment Clearing out negative	equity			
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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	-			1
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 (fi
114	Acquisition Adjustment	s	S	s	N/A
Total Pla	ant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
Total Ac	ecumulated Amortization	\$	\$	\$	\$
Net Acq	uisition Adjustments	\$	\$	\$	\$

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

DESCRIPTION	WATER	WASTEWATER	OTHER THAN	TOTAL
(a)	(b)	(c)	REPORTING SYSTEMS (d)	(e)
ACCUMULATED DEPRECIATION Account 108 Balance first of year	1,847,912			1,847,912
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2)	76,346			76,346
Account 108.3 (2) Other Accounts (specify):				
Salvage Other Credits (Specify):				
Total Credits	76,346	-		76,346
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	-			
Total Debits	-			-
Balance end of year	1,924,258			1,924,258
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				

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 (¿)
N/A		S		\$
	Total			
Į.				

NONUTILITY PROPERTY (ACCOUNT 121)

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

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

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
N/A	\$	3	\$	\$
Total Nonutility Property	\$	\$	\$	

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

INVESTMENTS AND SPECIAL FUNDS

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

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

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 -144

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

Amounts included in Accounts 142 and 144 should be listed	individually.	
DESCRIPTION		TOTAL
(a)		(b
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	2,679	
Water		
Wastewater		
Other		
Total Customer Accounts Receivable		2,679
OTHER ACCOUNTS RECEIVABLE (Account 142):		

Total Other Accounts Receivable	L	-
	·····	
NOTES RECEIVABLE (Account 144):		
•		1
		l
Total Notes Receivable		-
Total Accounts and Notes Receivable	The supplementary of the suppl	2,679
ACCUMULATED PROVISION FOR		-
Add: Provision for uncollectibles for current year		1
Collection of accounts previously written off		1
Utility Accounts		1
Others		1
Outers		1
		İ
Total Additions	-	
Deduct accounts written off during year:		
Utility Accounts		<u>l</u>
Others		}
		ì
		1
Total accounts written off	-	
Balance end of year		1
	·	
TO	TAL ACCOUNTS AND NOTES RECEIVABLE - NET	2,679
••		

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Agreserves Inc.	5,102
Farmland Reserve Inc.	(5,214)
Taylor Creek Management	(9,977)
Total	(10,089)

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DES	CRIPTION (a)	INTE RA (I	TE	TOTAL (c)
Total				
Total			-	

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

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

YEAR OF REPORT

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 191 AND 251 ACCOUNTS 181 AND 251

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

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

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182 Report each item separately.

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

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) N/A		
	\$	\$
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):		
Tatal Parallatary Assats		
Total Regulatory Assets		

TOTAL MISCELLANEOUS DEFERRED DEBITS

CAPITAL STOCK ACCOUNTS 201 AND 204*

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

* Account 204 not applicable for Class B utilities.

BONDS

ACCOUNT 221 N/A

DESCRIPTION OF OBLIGATION	INTEREST		PRINCIPAL
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	ANNUAL	FIXED OR	AMOUNT PER
(a)	RATE	VARIABLE *	BALANCE SHEET
	(b)	(c)	(d)
N/A			
	+		
	- 		
	1 1	······································	
		Total	

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

STATEMENT OF RETAINED EARNINGS

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

(a)	(b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	(1,575,792
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	
B	Roundina	
	Total Credits:	
	Debits:	
	Total Debits:	
435	Balance Transferred from Income	(59,263
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	
437	Dividends Declared:	
438	Preferred Stock Dividends Declared	
E	Common Stock Dividends Declared	
	Total Dividends Declared	
215	Year end Balance	(1,635,05
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
Total Retai	ned Earnings	(1,635,055
Notes to St	atement of Retained Earnings:	

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT ACCOUNT 224

DESCRIPTION OF OBLIGATION		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	9/		\$
	9/		
	9/		
W	9		
	9,		
	9/		
	9/		
	9/		
	9		
	9/	6	
	9/		
	9/		
	9/		
	9	6	
m-v-1			
Total			-

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

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	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			-
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		
Farmland Reserve Inc	2%		946,353
	%		
	%		
	%		
	%		
	%		
	%		
T-4-1 A			046.353
Total Account 234			946,353
A.D			

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)		INTEREST DURING ACCRUED YEAR AMOUNT (d)	INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Interest on Note to Farmland Reserve Inc.	-		1.099	1.099	
Total Account 237.1	-		1,099	1,099	
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427			
Total Account 237.2	-		-	-	
Total Account 237 (1)	-		1,099	1,099	
NTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		237		(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense	
Net Interest Expensed to Account No. 427 (2)			1,099		

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accts payable	3,354
Payroll payables	(1.072)
Total Miscellaneous Current and Accrued Liabilities	2,282

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		s	s	S
		-			
Total	\$		\$	\$	s
		-		1	

^{*} 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		
Total Regulatory Liabilities		
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): N/A		
Total Other Deferred Liabilities		
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	1,667,716			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	642,575			642,575
Debits during the year:	55,589			55,589
Credits during the year	-			-
Total Accumulated Amortization of Contributions In Aid of Construction	698,164			698,164

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

The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
The reconciliation shall be submitted even though there is no taxable income for the year.
Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

REF. NO.	AMOUNT
(b)	(c)
F-3(c)	(59,263)
	45.057
	45.257
	912
	55.589 4.704
	(75,211)
	,

Water Operating Section

WATER LISTING OF SYSTEM GROUPS

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

YEAR OF REPORT December 31, 2015

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

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,105,611
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	W-6(b)	(1.924.258)
110	Accumulated Amortization		- 1.921.299.
271	Contributions in Aid of Construction	W-7	(1,667,716)
252	Advances for Construction	F-20	
		Subtotal	\$ (486,363)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 698,164
		Subtotal	\$ 211,801
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3) Other (Specify):		32.468
,		WATER RATE BASE	\$ 244,268
	WATER OPERATING INCOME	W-3	\$ (71,381)
	ACHIEVED RATE OF RETURN (Water Operating In	come / Water Rate Base)	-29.22%
NOTES . (1)			

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)

WATER OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REFERENCE	CURRENT	
NO.	(b)	PAGE	YEAR	
(a)		(c)	(d)	
_400	UTILITY OPERATING INCOME	W-9	\$	235,872
	Operating Revenues			
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	235,872
401	Operating Expenses	W-10(a)	\$	259,740
403	Depreciation Expense	W-6(a)		76,346
	Less: Amortization of CIAC	W-8(a)		(55,589)
	Net Depreciation Expense		\$	20,757
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
	Amortization Expense (Other than CIAC)	F-8		
408.10	Taxes Other Than Income			10,614
100.10	Utility Regulatory Assessment Fee	'		10,014
408.11	Property Taxes			5.540
408.12	Payroll Taxes			5.377
408.13	Other Taxes and Licenses		- 	5.225
	Total Taxes Other Than Income		\$	26,756
	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		\$	307,253
	Utility Operating Income		\$	(71,381)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
	Gains (losses) From Disposition of Utility Property			
	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	(71,381)
	W 2			

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 (_t)
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
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	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
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	- I			-
348	Other Tangible Plant	-			-
	TOTAL WATER PLANT	3,105,611		-	3,105,611

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT ()	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
201	Organization	584.660	584.660	(0)	· · ·	(6)	(11)
	Franchises	304,000	304.000				
	Land and Land Rights	94.132		94.132			
	Structures and Improvements	94.132		94.132			
	Collecting and Impounding Reservoirs	00.050	00.050				
	Lake, River and Other Intakes	86.258	86.258 897.032				
	Wells and Springs	897.032	897.032				
	Infiltration Galleries and Tunnels						
	Supply Mains	0.075		0.075			
	Power Generation Equipment	3.275		3.275			
	Pumping Equipment	580.657		580.657	00.007		
	Water Treatment Equipment	60.897			60.897		
	Distribution Reservoirs and Standpipes						
	Transmission and Distribution Mains	687,472				687.472	
	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	_					_
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	3,105,611	1,567,950	736,453	60,897	706,103	34,208
				-4(b)			

W-4(b) GROUP 1

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE	AVERAGE	DEPRECIATION
NO.	(b)	SERVICE	NET	RATE APPLIED
(a)		LIFE IN	SALVAGE IN	IN PERCENT
		YEARS	PERCENT	(100% - d) / c
		(c)	(d)	(e)
101	Organization	40		2.50%
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	22		4.55%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	17		5.88%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	45		2.22%
333	Services			
334	Meters and Meter Installations	.20		5.00%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	6		16,67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348				
Water	Plant Composite Depreciation Rate *			

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

W-5 Group 1

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
				(;)	(j)	(1)
301	Organization					499,912
304	Structures and Improvements				-	31,203
305	Collecting and Impounding Reservoirs					_
306	Lake, River and Other Intakes					45,270
307	Wells and Springs					462,970
308	Infiltration Galleries and Tunnels					<u> </u>
309	Supply Mains					
310	Power Generation Equipment				-	835
311	Pumping Equipment					488,336
320	Water Treatment Equipment					35,730
330	Distribution Reservoirs and Standpipes				_	
331	Transmission and Distribution Mains				-	254,433
333	Services				-	-
334	Meters and Meter Installations					18,631
335	Hydrants					-
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					64,835
340	Office Furniture and Equipment					-
341	Transportation Equipment					14,602
342	Stores Equipment					-
343	Tools, Shop and Garage Equipment				-	7,500
344	Laboratory Equipment					-
345	Power Operated Equipment					-
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					-
TOTAL W	ATER ACCUMULATED DEPRECIATION		-			1,924,258
			W-6(b)		L	

W-6(b)

GROUP 1

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION	REFERENCE	WATER
(a)	(b)	(c)
Balance first of year		1,667,716
Add credits during year:	W-8(a)	
Contributions received from Capacity,		
Main Extension and Customer Connection Charges	1	
Contributions received from Developer or	W-8(b)	
Contractor Agreements in cash or property		
Total Credits		
Less debits charged during the year		44
(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:		
The state of the s		

W-7 GROUP I

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2015

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

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)		
Balance first of year	642,575		
Debits during the year: Accruals charged to Account 272	55,589		
Other debits (specify):			
Total debits	55,589		
Credits during the year (specify):			
Total credits			
Balance end of year	698,164		

W-8(a) GROUP 1 UTILITY NAME: East Central Florida Services Inc.

YEAR OF REPORT December 31, 2015

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

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	(c)
NA .		

`		
·		
Total Credits		0.00

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

WATER OPERATING REVENUE

YEAR END	BEGINNING	DESCRIPTION	ACCT.
NUMBER OF	YEAR NO.	(b)	NO.
CUSTOMERS	CUSTOMERS *		(a)
(d)	(c)		
1	1		460
70	70		161.1
10	10		161.2
			161.3
			161.4
	·		161.5
80	80	Total Metered Sales	
		Fire Protection Revenue:	162.1
			162.2
-	-	Total Fire Protection Revenue	
			467
-	-]	Total Water Sales	
		Other Water Revenues:	469
r AFPI)	Funds Prudently Invested or	Guaranteed Revenues (Including Allowance for	
			470
			471
			472
			473
		Other Water Revenues	474
1 Other Water Revenues	Total		
ater Operating Revenues	Total Wa		
nor Operating Revenues	Total wa		
	NUMBER OF CUSTOMERS (d) 1 70 10 80 Other Water Revenues	YEAR NO. CUSTOMERS * (c) 1	(b) YEAR NO. CUSTOMERS * (c) (d) Water Sales: Unmetered Water Revenue Agriculture Metered Water Revenue: 70 70 Sales to Residential Customers Sales to Industrial Customers Sales to Industrial Customers Sales to Public Authorities Sales Multiple Family Dwellings Total Metered Sales 80 80 Fire Protection Revenue: Public Fire Protection Private Fire Protection Total Fire Protection Revenue Other Sales To Public Authorities Sales To Irrigation Customers Sales To Irrigation Customers Sales For Resale Interdepartmental Sales Total Water Sales Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) Forfeited Discounts Miscellaneous Service Revenues Rents From Water Property Interdepartmental Rents Other Water Revenues Total Other Water Revenues Total Other Water Revenues

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT.	ACCOUNT NAME	CURRENT	.1	.2
NO.	(b)	YEAR	SOURCE OF	SOURCE OF
(a)	(9)	(c)	SUPPLY AND	SUPPLY AND
(=)		(*)	EXPENSES -	EXPENSES -
			OPERATIONS	MAINTENANCE
1		ĺ	(d)	(e)
				. ,
601	Salaries and Wages - Employees	54,646	-	7,275
603	Salaries and Wages - Officers,	-		
	Directors and Majority Stockholders			
604	Employee Pensions and Benefits	77,931		
610	Purchased Water	-		
615	Purchased Power	-		
616	Fuel for Power Production	-		
618	Chemicals	-		
620	Materials and Supplies	27,981	2,230	3,930
631	Contractual Services-Engineering	-	, , , , , , , , , , , , , , , , , , , ,	
632	Contractual Services - Accounting	22,880		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	18,532		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	18,318	601	2,876
641	Rental of Building/Real Property	17,936	14,084	
642	Rental of Equipment	-	,	
650	Transportation Expenses	10,243		
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	11,273	6,649	,
	Total Water Utility Expenses	259,740	23,564	14,081
		W-10(a)		

W-10(a)

WATER EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER	WATER	TRANSMISSION	TRANSMISSION	CUSTOMER	ADMIN. &
TREATMENT	TREATMENT	& DISTRIBUTION	& DISTRIBUTION	ACCOUNTS	GENERAL
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSE	EXPENSES
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	(j)	(k)
	(g)		I I	(1)	(k)
(f)		(^p)	(_i)		
	36,087		1,020	14	10,250
					77.931
287	20.999		535		
					22.880
					18.532
					10.002
3.767	11.074				
					3.852
					10.243
		· · · · · · · · · · · · · · · · · · ·			
4,054	68,160		1 555	14	4.624 148,312
4,034	08,160	-	1,555	14	148,312

W-10(b)

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER	FINISHED	WATER USED	TOTAL WATER	WATER SOLD
(a)	PURCHASED	WATER	FOR LINE	PUMPED AND	то
` ′	FOR RESALE	PUMPED	FLUSHING,	PURCHASED	CUSTOMERS
	(Omit 000's)	FROM WELLS	FIGHTING	(Omit 000's)	(Omit 000's)
	(b)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(t)
	(-)	(c)	(d)	(e)	
January		3		3	3
February		3		3	3
March		62		62	
April		62		62	62
May					-
June		-			
July		_		_	
August		-			
September		55		55	55
October		55		.55	55
November		-		_	-
December				_	_
Total		240		240	240
for Year					
	ased for resale, indicate	the following:			
Vendor N/A					
Point of de	livery			·	
		radiatribution list non	nes of such utilities below	. N/A	
ii water is soid to	ouici water utilities for	redistribution, list han	ies of such unifices below	. 14/A	
			4		
		SOURCE OF SU	PPI V		
		SOURCE OF SO			
	List for each source of s	upply:	CAPACITY	GALLONS	TYPE OF
		-FF-7.	OF WELL	PER DAY	SOURCE
			OF WELL	FROM SOURCE	Socker
ECE has two re	w water commercial	velle	750 gallons/Min	171,000 (CUP Limit)	Well
LCI Has two Is	w water commercial	wells	7 JO Gallotis/IVIII	171,000 (COT LITTIE)	VVCII
				 	

W-11

GROUP 1

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)
	(-)	(c)	(d)	(e)	(-)
January			V-2		
ebruary					
March					
April					
May					
une					
uly		4			
August					
September					
October					
November			7000		
December					
Total				!	
for Year				1	
· · · · · · · ·		: 1: C-11			
•	urchased for resale	•	•		
Vendor Not	te Agriculture wa	ter is a flat rate.			
Point of de	livery				
		redistribution list nam	es of such utilities below:	N/A	
a water is sold to	outer water admines for	realistrication, not han	es of such diffices below.	1111	
		SOURCE OF SU	PPLY		
	List for each source of su	ipply:	CAPACITY	GALLONS	TYPE O
			OF WELL	PER DAY	SOURC
				FROM SOURCE	
CF has 220 agr	icultural wells or surface	water pumps varying	in capacity from 1,000 to 2	million gallons/day.	

W-11

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

PUMPING AND PURCHASED WATER STATISTICS

(a)	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		45		45	45
February		45		45	45
March		71		71	71
April		71		71	71
May		89		89	89
June		89		89	89
July		24		24	24
August		24		24	
September		42		42	42
October		42		42	42
November		31		31	31
December Total		31		31	31
for Year		604		604	604
If water is purch	ased for resale, indicate	the following:			
If water is purch Vendor N/A Point of de	livery		es of such utilities below:	N/A	
If water is purch Vendor N/A Point of de	livery		es of such utilities below:	N/A	
If water is purch Vendor N/A Point of de	livery o other water utilities for			N/A	
If water is purch Vendor N/A Point of de If water is sold to	livery o other water utilities for	redistribution, list name	PLY		TVDE OF
If water is purch Vendor N/A Point of de If water is sold to	livery o other water utilities for	redistribution, list name		GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
If water is purch Vendor N/A Point of de If water is sold to	livery o other water utilities for S List for each source of so	SOURCE OF SUP	PLY	GALLONS PER DAY FROM SOURCE	
If water is purch Vendor N/A Point of del If water is sold to	livery o other water utilities for S List for each source of so	SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	
If water is purch Vendor N/A Point of de If water is sold to	livery o other water utilities for S List for each source of so	SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	
If water is purch Vendor N/A Point of de If water is sold to	livery o other water utilities for S List for each source of so	SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	

W-11

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

PUMPING AND PURCHASED WATER STATISTICS

	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		447		447	447
February		447		447	447
March		563		563	563
April		563		563	563
May		616		616	616
June		616		616	616
July		758		758	758
August		758		758	758
September		841		841	
October		841		841	841
November		363		363	363
December		363		363	363
Total		7,176		7,176	7,176
for Year					
• ,	ased for resale, indicate	the following:			
Vendor N/A Point of del	livery		es of such utilities below:	N/A	
Vendor N/A Point of del	livery		es of such utilities below:	N/A	
Vendor N/A Point of del	livery o other water utilities fo			N/A	
Vendor N/A Point of del If water is sold to	livery o other water utilities fo	r redistribution, list nam	PLY		TVPE OF
Vendor N/A Point of del If water is sold to	livery o other water utilities fo	r redistribution, list nam		GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Vendor N/A Point of del If water is sold to	livery o other water utilities fo	r redistribution, list nam SOURCE OF SUP	PLY	GALLONS PER DAY FROM SOURCE	
Vendor N/A Point of del If water is sold to	livery o other water utilities fo	r redistribution, list nam SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	
Vendor N/A Point of del If water is sold to	livery o other water utilities fo	r redistribution, list nam SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	
Vendor N/A Point of del If water is sold to	livery o other water utilities fo	r redistribution, list nam SOURCE OF SUP	PLY CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.	YEAR OF REPORT
· ·	December 31, 2015
SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties	4
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	
VIAN TOTAL TRANSPORT	
LIME TREATMENT	
Unit rating (i.e., GPM, pounds	
per gallon): Manufacturer: None	
FILTRATION	
Type and size of area:	
Pressure (in square feet): Manufacturer: None	
Gravity (in GPM/square feet): Manufacturer: N/A	

W-12 GROUP 1

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	70	70
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	Sept.	
6"	Displacement or Compound	50.0	Control of the Contro	
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	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:	(7176 Gallons/365/72)=273 gallons/day/home

W-I3 GROUP 1

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0	1	145
12"	Turbine	215.0		
		Total Water S	System 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:	(240 gallons/365 days)/350 gallons/day = 2 ERC
	•
	XX 10

W-I3 GROUP 1

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residentia		1.0		
5/8"	Displacement	1.0	5	5
3/4"	Displacement	1.5	7.79.70.18.50	
1"	Displacement	2.5	3	7.5
1 1/2"	Displacement or Turbine	5.0	•	10
2"	Displacement, Compound or Turbine	8.0		8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water	System Meter Equivalents	55.5

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

ERC Calculation: (604 gallons/365/350 days)=5 ERC		
Dice calculation. (65 + gailong 555/555 days) 5 Dice		
·		
	W-13	

GROUP 1

SYSTEM

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	The second second	
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	7.77	
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	STANDS OF STANDS	
12"	Turbine	215.0		
		Total Water S	System Meter Equivalents	Unmetered Water

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

N/A	
	W-13 GROUP 1
	GROUP 1

SYSTEM

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
Present ERC's * the system can efficiently serve. 14 ERC
2. Maximum number of ERCs * which can be served. 14 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 14 ERC (meter equiv)
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID # N/A
12. Water Management District Consumptive Use Permit # 3426
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

GROUP 1

UTILITY NAME: East Central Florida Services, Inc. YEAR OF REPORT December 31, 2015	
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 Residential

OTHER WATER SYSTEM INFORMATION

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

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.
Present ERC's * the system can efficiently serve. unknown ERC
2. Maximum number of ERCs * which can be served. 9,232,790,000 gal(CUP)/365/350 = 72,272
3. Present system connection capacity (in ERCs *) using existing lines. N/A
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.e. Is this system under any Consent Order with DEP?
e. is this system under any Consent Order with DEF?
11. Department of Environmental Protection ID N/A
12. Water Management District Consumptive Use Permit # 3426, 230, 71913, and 109142
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?
* An ERC is determined based on the calculation on the bottom of Page W-13. W-14

Reconciliation of Revenue to

Regulatory Assessment Fee Revenue

Water Operations Class A & B

Company: East Central Florida Services, Inc. For the Year Ended December 31, 2015

(2)	(b)	(c)	(d)
Accounts	Gross Water	Gross Water	Difference
	Revenues Per	Revenues Per	(b) - (c)
	Sch. W-9	RAF Return	
Gross Revenue:	171,058	171,058	-
Unmetered Water Revenues (460) Ag Water			
Total Metered Sales (461.1 - 461.5)	64,814	64,814	-
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)	1		
Sales for Resale (466)			
Interdepartmental Sales (467)	-	-	
Total Other Water Revenues (469 - 474)			
Total Water Operating Revenue	235,872	235,872	-
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues			
	235,872	235,872	-
Explanations:	I		

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).