

CLASS "A" OR "B"

**WATER AND/OR WASTEWATER
UTILITIES**

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

ANNUAL REPORT

OF

East Central Florida Services, Inc.

Exact Legal Name of Respondent

Mr David R Wright
St. Cloud, FL 34773
WU643-16-AR

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE
YEAR ENDED DECEMBER 31, 2016

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

OFFICIAL COPY
Public Service Commission
DO NOT REMOVE FROM FILE

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 APR 18 AM 7:17
DIVISION OF
FINANCE

GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

TABLE OF CONTENTS

SCHEDULE PAGE SCHEDULE		PAGE	
EXECUTIVE SUMMARY			
Certification	E-1	Business Contracts with Officers, Directors	
General Information	E-2	and Affiliates	E-7
Directory of Personnel Who Contact the FPSC	E-3	Affiliation of Officers and Directors	E-8
Company Profile	E-4	Businesses which are a Byproduct, Coproduct or	
Parent / Affiliate Organization Chart	E-5	Joint Product Result of Providing Service	E-9
Compensation of Officers & Directors	E-6	Business Transactions with Related Parties.	E-10
		Part I and II	
FINANCIAL SECTION			
Comparative Balance Sheet -	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Assets and Other Debits		Extraordinary Property Losses	F-13
Comparative Balance Sheet -	F-2	Miscellaneous Deferred Debits	F-14
Equity Capital and Liabilities		Capital Stock	F-15
Comparative Operating Statement	F-3	Bonds	F-15
Year End Rate Base	F-4	Statement of Retained Earnings	F-16
Year End Capital Structure	F-5	Advances from Associated Companies	F-17
Capital Structure Adjustments	F-6	Other Long Term Debt	F-17
Utility Plant	F-7	Notes Payable	F-18
Utility Plant Acquisition Adjustments	F-7	Accounts Payable to Associated Companies	F-18
Accumulated Depreciation	F-8	Accrued Interest and Expense	F-19
Accumulated Amortization	F-8	Miscellaneous Current & Accrued Liabilities	F-20
Regulatory Commission Expense -	F-9	Advances for Construction	F-20
Amortization of Rate Case Expense		Other Deferred Credits	F-21
Nonutility Property	F-9	Contributions In Aid of Construction	F-22
Special Deposits	F-9	Accumulated Amortization of CIAC	F-22
Investments and Special Funds	F-10	Reconciliation of Reported Net Income with	F-23
Accounts and Notes Receivable - Net	F-11	Taxable Income for Federal Income Taxes	
Accounts Receivable from Associated Companies	F-12		
Notes Receivable from Associated Companies	F-12		
Miscellaneous Current & Accrued Assets	F-12		

TABLE OF CONTENTS

SCHEDULE	PAGE SCHEDULE	PAGE
WATER OPERATION SECTION		
Water Listing of System Groups	W-1	CIAC Additions / Amortization W-8
Year End Water Rate Base	W-2	Water Operating Revenue W-9
Water Operating Statement	W-3	Water Utility Expense Accounts W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, W-11
Basis for Water Depreciation Charges	W-5	Source Supply
Analysis of Entries in Water Depreciation	W-6	Water Treatment Plant Information W-12
	Reserve	Calculation of ERC's W-13
Contributions In Aid of Construction	W-7	Other Water System Information W-14
WASTEWATER OPERATION SECTION		
Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction S-7
Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts S-10
Basis for Wastewater Depreciation Charges	S-5	Calculation of ERC's S-11
Analysis of Entries in Wastewater Depreciation	S-6	Wastewater Treatment Plant Information S-12
	Reserve	Other Wastewater System Information S-13

EXECUTIVE
SUMMARY

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

YES NO

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

YES NO

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

YES NO

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

YES NO

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

Items Certified

1.	2.	3.	4.
✓	✓	✓	✓

1.	2.	3.	4.
✓	✓	✓	✓

David R. Wight

(Signature of Chief Executive Officer of the utility) *

[Signature]

(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2016

East Central Florida Services, Inc.

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

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 Deseret Lane
St. Cloud, FL 34773

Telephone: 407-957-6651

List below any groups auditing or reviewing the records and operations:

None

Date of original organization of the utility: 4/29/1992

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual Partnership Sub S Corporation 1120 Corporation

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

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

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
David Wright	Manager	Taylor Creek Management	Regulatory
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.

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

COMPANY PROFILE

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

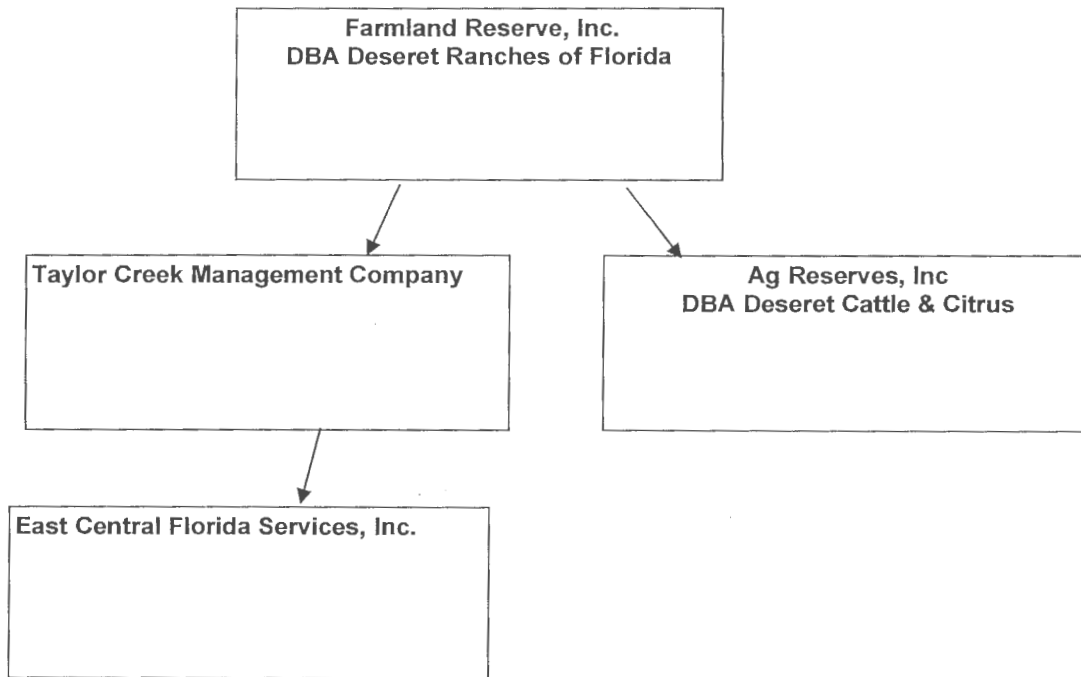
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

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

PARENT / AFFILIATE ORGANIZATION CHART
Current as of December 31, 2016

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

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



COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Don M Sleight	Director/CEO	<1%	0
K Erik Jacobsen	Director/ President	<1%	0
David R Wright	Vice President	5%	0
Paul L Allen	Secretary/Treasurer/Director	<1%	0
Scott Smith	Assistant Secretary/Treasurer	<1%	0

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Don M Sleight	Director	2	0
K Erik 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 OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (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 (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Don M Sleight	Chairman CEO, Farmland Reserve, Inc.	Director/CEO	Farmland Reserve, Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
Don M Sleight	CEO, AgReserves, Inc.	Director/CEO	AgReserves, Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
K Erik Jacobsen	President, Farmland Reserve Inc.	Director/President	Farmland Reserve, Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
K Erik Jacobsen	Executive VP, AgReserves, Inc.	Director/President	AgReserves, Inc 79 South Main Street Suite #1100 Salt Lake City, UT 84111-1929
David R Wright	Land and Governmental Affairs Manager	Vice President	Taylor Creek Management Co. 4550 Deer Park, St. Cloud, FL 34773
Paul L Allen	Vice President, AgReserves, Inc.	Secretary/Treasurer/Director	AgReserves, Inc 79 South Main Street Suite #1100 Salt Lake City, UT
Scott Smith	Division Controller, AgReserves, Inc.	Assistant Secretary/Treasurer	AgReserves, Inc 79 South Main Street Suite #1100 Salt Lake City, UT

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

**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.

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

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any 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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Deseret Cattle & Citrus	Accounting		P	43,425
Farmland Reserve, Inc.	Lease of Wells		P	14,251
Deseret Cattle & Citrus	Water Agriculture		S	171,058
Deseret Cattle & Citrus	Water Residential & CUWA		S	30,632
Deseret Ranches of Florida	Lease of Office		P	3,852
Taylor Creek Management Company	Management		P	22,384
AgReserves, Inc.	Management Fee		S	11,751
Deseret Cattle & Citrus	Vehicle Maintenance & Fuel		P	12,370
AgReserves, Inc.	Interest Expense		P	2,722
Deseret Cattle & Citrus	Benefits & Fringe		P	25,328

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

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets					
<p>1. Enter in this part all transactions relating 3. to the purchase, sale, or transfer of assets.</p> <p>2 Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans 			<p>The columnar instructions follow:</p> <ul style="list-style-type: none"> (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 (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None			\$	\$;

Financial Section

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
101-106	UTILITY PLANT Utility Plant	F-7	3,518,337	3,540,890
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,924,258)	(1,989,515)
Net Plant			1,594,079	1,551,375
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			1,594,079	1,551,375
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		232,968	105,952
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	2,679	2,679
145	Accounts Receivable from Associated Companies	F-12	(10,089)	12,267
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			
162	Prepayments		3,943	3,891
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			230,151	125,439

* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
181	DEFERRED DEBITS Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	& Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		-	-
	TOTAL ASSETS AND OTHER DEBITS		1,824,230	1,676,814

* Not Applicable for Class B Utilities

NOTES TO THE **BALANCE SHEET**

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

F-1(b)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
201	EQUITY CAPITAL Common Stock Issued	F-15	100	100
204	Preferred Stock Issued	F-15	-	-
202,205 *	Capital Stock Subscribed		-	-
203,206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		1,512,904	1,512,904
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1,635,055)	(1,732,327)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		(122,051)	(219,323)
221	LONG TERM DEBT Bonds	F-15	-	-
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	-	-
224	Other Long Term Debt	F-17	-	-
	Total Long Term Debt		-	-
231	CURRENT AND ACCRUED LIABILITIES Accounts Payable			
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	-	-
234	Notes Payable to Associated Companies	F-18	946,353	946,353
235	Customer Deposits			
236	Accrued Taxes	W/S-3	5,824	6,809
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	2,282	2,473
	Total Current & Accrued Liabilities		954,459	955,635

* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
251	DEFERRED CREDITS Unamortized Premium On Debt	F-13	-	-
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		-	-
261	OPERATING RESERVES Property Insurance Reserve			
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve		22,270	24,843
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		22,270	24,843
271	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction	F-22	1,667,716	1,667,716
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(698,164)	(752,056)
	Total Net C.I.A.C.		969,552	915,660
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		1,824,230	1,676,815

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME	F-3(b)	235,872	242,451
	Operating Revenues			
469,530	Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating Revenues		235,872	242,451
401	Operating Expenses	F-3(b)	259,740	294,665
403	Depreciation Expense:	F-3(b)	76,346	79,000
	Less: Amortization of CIAC	F-22	(55,589)	(53,892)
	Net Depreciation Expense		20,757	25,108
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	26,756	26,340
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		307,253	346,113
	Net Utility Operating Income		(71,381)	(103,662)
469,530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		(71,381)	(103,662)

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

F-3(a)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
242,451		
242,451		
294,665		
79,000		
(53,892)		
25,108		
26,340		
346,113		
(103,662)		
-		
(103,662)		

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			(71,381)	(103,662)
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		-	-
416	Costs & Expenses of Merchandising Jobbing and Contract Work		-	-
419	Interest and Dividend Income		473	303
421	Nonutility Income		12,744	8,808
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			13,217	9,111
408.20	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes		-	-
411.20	Provision for Deferred Income Taxes - Credit		-	-
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			-	-
427	INTEREST EXPENSE Interest Expense	F-19	1,099	2,722
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			1,099	2,722
433	EXTRAORDINARY ITEMS Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			-	-
NET INCOME			(59,263)	(97,273)

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	3,128,163	
	Less:			
	Nonused and Useful Plant (1)		-	
108	Accumulated Depreciation	F-8	(1,989,515)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,667,716)	
252	Advances for Construction	F-20	-	
Subtotal			(529,068)	
272	Add:	F-22		
	Accumulated Amortization of Contributions in Aid of Construction		752,056	
Subtotal			222,988	
114	Plus or Minus:	F-7		
	Acquisition Adjustments (2)		-	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	
	Working Capital Allowance (3)		36,833	
	Other (Specify):			
RATE BASE			259,821	
NET UTILITY OPERATING INCOME			(103,662)	
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-39.90%	

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				
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.

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

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	(219,323)			219,323		-
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	727,030					946,353

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

Adjustment Clearing out negative equity

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

**UTILITY PLANT
ACCOUNTS 101 -106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	3,128,163			3,128,163
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			-
105	Construction Work in Progress	412,727			412,727
106	Completed Construction Not Classified				-
	Total Utility Plant	3,540,890	-	-	3,540,890

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

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

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

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	1,924,258			1,924,258
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	79,000			79,000
Salvage Other Credits (Specify):				
Total Credits	79,000	-	-	79,000
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	13,743			
Total Debits	13,743			13,743
Balance end of year	1,989,515			1,989,515
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.

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property. N/A

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

INVESTMENTS AND SPECIAL FUNDS

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016

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

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	2,679
Water	
Wastewater	
Other	
Total Customer Accounts Receivable	2,679
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Total Other Accounts Receivable	-
NOTES RECEIVABLE (Account 144):	
Total Notes Receivable	-
Total Accounts and Notes Receivable	2,679
ACCUMULATED PROVISION FOR	-
Add: Provision for uncollectibles for current year	
Collection of accounts previously written off	
Utility Accounts	
Others	
Total Additions	-
Deduct accounts written off during year:	
Utility Accounts	
Others	
Total accounts written off	-
Balance end of year	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	2,679

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
AgReserves, Inc.	17,014
Farmland Reserve, Inc.	430
Taylor Creek Management Company	(5,771)
Corporation of the Presiding Bishop	594
Total	12,267

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

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

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

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182 Report each item separately.**

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

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

TOTAL MISCELLANEOUS DEFERRED DEBITS

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share	1	1
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 (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
N/A			
		Total	

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	(1,635,055)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Rounding	
	Total Credits:	
	Debits:	
	Total Debits:	-
435	Balance Transferred from Income	(97,273)
436	Appropriations of Retained Earnings:	-
	Total Appropriations of Retained Earnings	
437	Dividends Declared:	
438	Preferred Stock Dividends Declared	
	Common Stock Dividends Declared	
	Total Dividends Declared	
215	Year end Balance	(1,732,327)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	-
	Total Retained Earnings	(1,732,327)
Notes to Statement of Retained Earnings:		

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): N/A	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			-
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		
Farmland Reserve, Inc.	2%		946,353
	%		
	%		
	%		
	%		
	%		
Total Account 234			946,353

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST DURING ACCRUED YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Interest on Note to Farmland Reserve, Inc.	-		2,722	2,722	-
Total Account 237.1	-		2,722	2,722	-
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427			
Total Account 237.2	-		-	-	-
Total Account 237 (1)	-		2,722	2,722	-
INTEREST EXPENSED: Total accrued Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			2,722		

(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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accounts Payable - Trade	860
Payroll Clearing	1,366
FICA Payable	1,028
Federal Withholding Payable	740
Savings & Investment Payable	89
Health Insurance Payable	(1,693)
Met Life Payable	10
Federal Unemployment Payable	25
State Unemployment Payable FL	1
Pension Benefits - Pension Plus	48
Total Miscellaneous Current and Accrued Liabilities	2,474

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

**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	698,164			698,164
Debits during the year:	53,892			53,892
Credits during the year	-			-
Total Accumulated Amortization of Contributions In Aid of Construction	752,056			752,056

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

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

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	(97,273)
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
<u>Depreciation</u>		43,778
<u>Employee Benefits</u>		16,782
Income recorded on books not included in return:		
<u>Gain on Sale of Asset</u>		(3,432)
<u>CIAC Amortization</u>		(53,892)
Deduction on return not charged against book income:		
<u>Amortization of acquisition, reorganization & start up cost</u>		4,704
Federal tax net income		(98,741)
Computation of tax :		

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016

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)	\$ 3,128,163
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	(1,989,515)
110	Accumulated Amortization		-
271	Contributions in Aid of Construction	W-7	(1,667,716)
252	Advances for Construction	F-20	
		Subtotal	\$ (529,068)
272	Add:	W-8(a)	\$ 752,056
	Accumulated Amortization of Contributions in Aid of Construction		
		Subtotal	\$ 222,988
114	Plus or Minus:	F-7	
	Acquisition Adjustments (2)		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		36,833
	Other (Specify):		
		WATER RATE BASE	\$ 259,821
	WATER OPERATING INCOME	W-3	\$ (103,662)
		ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)	-39.90%

NOTES : (1) (2)

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400	UTILITY OPERATING INCOME	W-9	\$ 242,451
	Operating Revenues		
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 242,451
401	Operating Expenses	W-10(a)	\$ 294,665
403	Depreciation Expense	W-6(a)	79,000
	Less: Amortization of CIAC	W-8(a)	(53,892)
	Net Depreciation Expense		\$ 25,108
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		10,910
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		4,766
408.12	Payroll Taxes		5,244
408.13	Other Taxes and Licenses		5,420
408	Total Taxes Other Than Income		\$ 26,340
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		\$ 346,113
	Utility Operating Income		\$ (103,662)
469	Add Back:	W-9	\$
	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (103,662)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMEN (e)	CURRENT YEAR (f)
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	86,259			86,259
307	Wells and Springs	913,944			913,944
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	3,275			3,275
311	Pumping Equipment	601,498	15,950	21,105	596,343
320	Water Treatment Equipment	60,898			60,898
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	686,151			686,151
333	Services	-			-
334	Meters and Meter Installations	18,631			18,631
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	21,809			21,809
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	26,550	27,708		54,257
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	7,804			7,804
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER PLANT		3,105,611	43,658	21,105	3,128,163

NOTE: Certain asset were reclassified into groups more clearly defining and better disclosing the nature of those assets. Begging balances were adjusted accordingly.
 <\$36,580> in assets taken from 339 "Other Plant Miscellaneous Equipuiment"
 <\$1,321> in assets taken from 331 "Transmission and Distribution Mains"
 \$16,912 in assets added to 307 "Wells and Springs"
 \$20,841 in assets added to 311 "Pumping Equipment"
 \$146 in assets added to 343 "Tools, Shop and Garage Equipment"

UTILITY NAME: East Central Florida Services, Inc

<p>YEAR OF REPORT December 31, 2016</p>

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	584,660	584,660				
302	Franchises	-					
303	Land and Land Rights	-					
304	Structures and Improvements	94,132		94,132			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	86,259	86,259				
307	Wells and Springs	913,944	913,944				
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	3,275		3,275			
311	Pumping Equipment	596,343		596,343			
320	Water Treatment Equipment	60,898			60,898		
330	Distribution Reservoirs and Standpipes	-					
331	Transmission and Distribution Mains	686,151				686,151	
333	Services	-					
334	Meters and Meter Installations	18,631				18,631	
335	Hydrants	-					
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	21,809		21,809			
340	Office Furniture and Equipment	-					
341	Transportation Equipment	54,257					54,257
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	7,804					7,804
344	Laboratory Equipment	-					
345	Power Operated Equipment	-					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	-					
	TOTAL WATER PLANT	3,128,163	1,584,862	715,559	60,898	704,782	62,062

W-4(b)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	499,912	5,344		5,344
304	Structures and Improvements	31,203	2,732		2,732
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	45,270	2,157		2,157
307	Wells and Springs	462,970	24,644		24,644
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	835	193		193
311	Pumping Equipment	488,336	13,016		13,016
320	Water Treatment Equipment	35,730	3,095		3,095
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	254,433	17,412		17,412
333	Services	-			-
334	Meters and Meter Installations	18,631			-
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	64,835	868		868
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	14,602	9,466		9,466
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	7,500	73		73
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER ACCUMULATED DEPRECIATION		1,924,258	79,000	-	79,000

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

W-6 (a)
Group 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l)
301	Organization					505,256
304	Structures and Improvements				-	33,935
305	Collecting and Impounding Reservoirs				-	-
306	Lake, River and Other Intakes				-	47,427
307	Wells and Springs				-	487,614
308	Infiltration Galleries and Tunnels				-	-
309	Supply Mains				-	-
310	Power Generation Equipment				-	1,028
311	Pumping Equipment	13,743			13,743	487,609
320	Water Treatment Equipment				-	38,825
330	Distribution Reservoirs and Standpipes				-	-
331	Transmission and Distribution Mains				-	271,846
333	Services				-	-
334	Meters and Meter Installations				-	18,631
335	Hydrants				-	-
336	Backflow Prevention Devices				-	-
339	Other Plant Miscellaneous Equipment				-	65,703
340	Office Furniture and Equipment				-	-
341	Transportation Equipment				-	24,068
342	Stores Equipment				-	-
343	Tools, Shop and Garage Equipment				-	7,573
344	Laboratory Equipment				-	-
345	Power Operated Equipment				-	-
346	Communication Equipment				-	-
347	Miscellaneous Equipment				-	-
348	Other Tangible Plant				-	-
TOTAL WATER ACCUMULATED DEPRECIATION		13,743	-	-	13,743	1,989,515

W-6(b)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

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

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	698,164
Debits during the year: Accruals charged to Account 272	53,892
Other debits (specify) :	
Total debits	53,892
Credits during the year (specify) :	
Total credits	-
Balance end of year	752,056

W-8(a)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales:	1	1	171,058
	Unmetered Water Revenue Agriculture			
461.1	Metered Water Revenue:	70	70	30,632
	Sales to Residential Customers			
461.2	Sales to Commercial Customers	10	10	40,762
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	80	80	71,393
462.1	Fire Protection Revenue:			
	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	-	-	-
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	-	-	242,451
469	Other Water Revenues:			\$
	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			-
	Total Water Operating Revenues			242,451

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

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	64,188	-	8,537
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	84,850		
610	Purchased Water	-		
615	Purchased Power	-		
616	Fuel for Power Production	-		
618	Chemicals	-		
620	Materials and Supplies	25,171	530	1,109
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	43,425		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	22,384		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	13,281	1,412	2,650
641	Rental of Building/Real Property	18,103	14,251	
642	Rental of Equipment	-		
650	Transportation Expenses	12,370		
656	Insurance - Vehicle	-		
657	Insurance - General Liability	-		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	-		
660	Advertising Expense	-		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-		
667	Regulatory Commission Exp.-Other	-		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	-		
675	Miscellaneous Expenses	10,893	9,455	
	Total Water Utility Expenses	294,665	25,648	12,296

W-10(a)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016

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

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
	44,572	243	649	-	10,187
					84,850
164	23,368			-	43,425
					22,384
-	9,219				3,852
					12,370
					1,438
164	77,158	243	649	-	178,507

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January				-	-
February		104		104	104
March				-	-
April				-	-
May				-	-
June				-	-
July				-	-
August				-	-
September				-	-
October		100		100	100
November				-	-
December				-	-
Total for Year		204		204	204

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

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

SOURCE OF SUPPLY

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016

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

PUMPING AND PURCHASED WATER STATISTICS

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

If water is purchased for resale, indicate the following:

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

Point of delivery

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

SOURCE OF SUPPLY

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		57		57	57
February		57		57	57
March		74		74	74
April		74		74	74
May		119		119	119
June		119		119	119
July		164		164	164
August		164		164	164
September		1,085		1,085	1,085
October		1,085		1,085	1,085
November		140		140	140
December		140		140	140
Total for Year		3,278		3,278	3,278

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

Point of delivery

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

SOURCE OF SUPPLY

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

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		568		568	568
February		568		568	568
March		565		565	565
April		565		565	565
May		610		610	610
June		844		844	844
July		618		618	618
August		618		618	618
September		510		510	510
October		510		510	510
November		592		592	592
December		754		754	754
Total for Year		7,322		7,322	7,322

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

Point of delivery

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

SOURCE OF SUPPLY

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

Location of measurement of capacity
(i.e. Wellhead, Storage Tank):

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.): Aerated and Chlorinated

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon): Manufacturer: **None**

FILTRATION

Type and size of area:
Pressure (in square feet): Manufacturer: **None**

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

W-12

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2016
--

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	70	70
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
			Total Water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation: $(7,322 \text{ Gallons} / 365 / 72) = 279 \text{ gallons/day/home}$
--

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation: $(204 \text{ gallons} / 365 \text{ days}) / 350 \text{ gallons/day} = 2 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation: $(3,278 \text{ gallons} / 365 / 350 \text{ days}) = 26 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

N/A

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

OTHER WATER SYSTEM INFORMATION

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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.

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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?
11. Department of Environmental Protection ID # 3494399 and 3494433
12. Water Management District Consumptive Use Permit # 3426, 230 and 49-00648-W a. Is the system in compliance with the requirements of the CUP? Yes b. If not, what are the utility's plans to gain compliance?

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2016

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

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. unknown ERC
2. Maximum number of ERCs * which can be served. $9,232,790,000 \text{ gal(CUP)}/365/350 = 72,272$
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?
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, 2016*

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	171,057.84	171,058	-
Unmetered Water Revenues (460) Ag Water			
Total Metered Sales (461.1 - 461.5)	71,393.42	71,393	-
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)			
Total Water Operating Revenue	242,451	242,451	-
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues			
	242,451	242,451	-

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).