

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. Kent J. Jorgensen
St. Cloud, FL 34773
WU643-20-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE
YEAR ENDED DECEMBER 31, 2021

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

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

COMMISSION
2022 APR 28 AM 10:17
DIVISION OF

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.

THIS PAGE LEFT

BLANK

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

THIS PAGE LEFT

BLANK

**EXECUTIVE
SUMMARY**

THIS PAGE LEFT

BLANK

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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 represents.

Items Certified
1. 2. 3. 4.

[Signature], Vice President
(Signature of Chief Executive Officer of the utility) *

1. 2. 3. 4.

[Signature] Controller
(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.

DIVISION OF
2022 APR 28 AM 10:18
REGISTRATION
FLORIDA PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2021

County: Osceola, Brevard, & Orange

East Central Florida Services, Inc.

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

Kent Jorgensen
4550 Deer Park
St. Cloud, FL 34773

Telephone: 407-957-6651

E Mail: kjorgensen@deseretranches.com

WEB Site: None

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

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

Kent Jorgensen
4550 Deer Park
St. Cloud, FL 34773

Telephone: 321-704-5602

List below the address of where the utility's books and records are located:

13754 Deseret Lane
St. Cloud, FL 34773

Telephone: 407-957-6651

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

None

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

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

Individual Partnership Sub S Corporation 1120 Corporation

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

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

COMPANY PROFILE

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

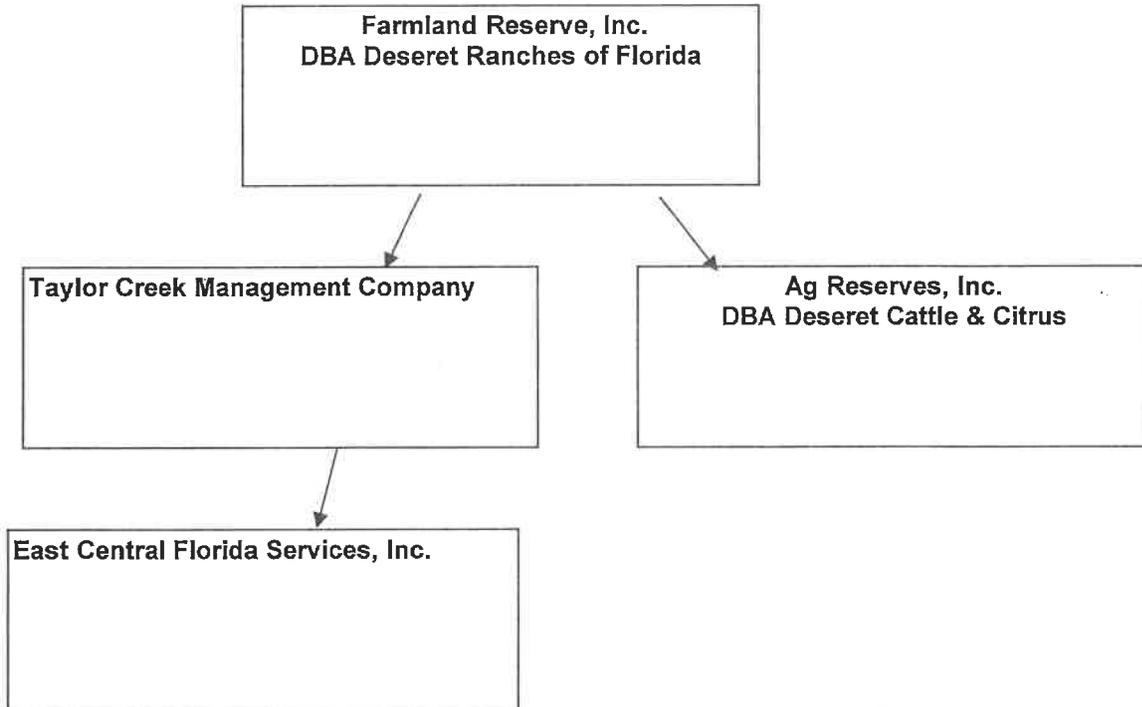
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

<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, 2021

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)
Doug Rose	Director/CEO	<1%	0
K Erik Jacobsen	Director/ President	<1%	0
Kent Jorgensen	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)
Doug Rose	Director	1	0
K Erik Jacobsen	Director	1	0
Paul L. Allen	Director	1	0
Scott Smith	Assistant Secretary/Treasurer	1	0

THIS PAGE LEFT

BLANK INTENTIONALLY

Financial Section

UTILITY NAME: East Central Florida Services, Inc.

<p>YEAR OF REPORT December 31, 2021</p>

**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	3,734,244	3,821,430
108-110	Less: Accumulated Depreciation and Amortization	F-8	(2,225,677)	(2,282,691)
	Net Plant		1,508,567	1,538,739
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		1,508,567	1,538,739
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		3,177,855	2,967,626
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	5,716	8,500
145	Accounts Receivable from Associated Companies	F-12	5,478	32,415
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			
162	Prepayments		627	4,471
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		3,190,326	3,013,661

* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021

**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		4,698,894	4,552,400

* 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, 2021

**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		6,012,904	6,012,904
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(2,076,880)	(2,175,578)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		3,936,124	3,837,426
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	-	-
235	Customer Deposits			
236	Accrued Taxes	W/S-3	7,306	7,618
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	9,179	9,337
	Total Current & Accrued Liabilities		16,485	16,955

* 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		14,762	15,203
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		14,762	15,203
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	(936,189)	(984,895)
	Total Net C.I.A.C.		731,527	682,820
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		4,698,894	4,552,400

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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)	243,019	257,712
	Operating Revenues			
469.530	Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating Revenues		243,019	257,712
401	Operating Expenses	F-3(b)	335,860	313,839
403	Depreciation Expense:	F-3(b)	83,811	84,722
	Less: Amortization of CIAC	F-22	(48,713)	(48,706)
	Net Depreciation Expense		35,098	36,016
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	25,197	27,423
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		396,155	377,278
	Net Utility Operating Income		(153,136)	(119,566)
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)]		(153,136)	(119,566)

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

F-3(a)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
257,712		
257,712		
313,839		
84,722		
(48,706)		
36,016		
27,423		
377,278		
(119,566)		
-		
(119,566)		

* 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)]			(153,136)	(119,566)
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		14,544	1,957
421	Nonutility Income		11,930	18,911
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			26,474	20,868
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	-	-
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			-	-
433	EXTRAORDINARY ITEMS Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes Extraordinary Items			
Total Extraordinary Items			-	-
NET INCOME			(126,662)	(98,698)

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	3,220,934	
	Less:			
	Nonused and Useful Plant (1)		-	
108	Accumulated Depreciation	F-8	(2,282,691)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,667,716)	
252	Advances for Construction	F-20	-	
Subtotal			(729,472)	
272	Add:	F-22		
	Accumulated Amortization of Contributions in Aid of Construction		984,895	
Subtotal			255,423	
114	Plus or Minus:	F-7		
	Acquisition Adjustments (2)		-	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		39,230	
	Other (Specify):			
RATE BASE			294,653	
NET UTILITY OPERATING INCOME			(119,566)	
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-40.58%	

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 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	3,837,426			(3,837,426)		-
Preferred Stock						-
Long Term Debt	-					-
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	3,837,426			(3,837,426)		-

(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, 2021
--

**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	3,220,934			3,220,934
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			-
105	Construction Work in Progress	600,496			600,496
106	Completed Construction Not Classified				-
	Total Utility Plant	3,821,430	-	-	3,821,430

**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	2,225,677			2,225,677
Account 108				
Balance first of year				
Credit during year:	84,722			84,722
Accruals charged to:				
Account 108.1 (1)				
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	84,722	-	-	84,722
Debits during year:	27,708			
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	27,708			27,708
Balance end of year	2,282,691			2,282,691
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.) (a)	EXPENSE		CHARGED OFF
	INCURRED DURING YEAR (b)	ACCT. (d)	DURING YEAR 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, 2021
--

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		\$

**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):	8,500
Water	
Wastewater	
Other	
Total Customer Accounts Receivable	8,500
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Total Other Accounts Receivable	-
NOTES RECEIVABLE (Account 144):	
Total Notes Receivable	-
Total Accounts and Notes Receivable	8,500
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	8,500

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021
--

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
AgReserves, Inc.	40,423
Farmland Reserve, Inc.	(2,627)
Taylor Creek Management Company Corporation of the Presiding Bishop	(7,772)
	2,391
Total	32,415

**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, 2021
--

**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, 2021

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

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	(2,076,880)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	
	<u>Rounding</u>	
	Total Credits:	
	Debits:	
	Total Debits:	-
435	Balance Transferred from Income	(98,698)
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	(2,175,578)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	-
Total Retained Earnings		(2,175,578)
Notes to Statement of Retained Earnings:		

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021
--

**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)	ANNUAL RATE (b)	INTEREST	PRINCIPAL
		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, 2021
--

**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):	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			-

* 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	-

**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					
	-				-
Total Account 237.1	-		-	-	-
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427			
Total Account 237.2	-		-	-	-
Total Account 237 (1)	-		-	-	-
INTEREST EXPENSED:		237			
Total accrual Account 237					
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			-		

(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

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)						BALANCE END OF YEAR (b)
Accounts Payable - Trade						6,124
Accounts Payable - Miscellaneous						-
Payroll Clearing						3,577
FICA Payable						1,220
Federal Withholding Payable						455
Savings & Investment Payable						143
Roth IRA Payable						-
Thrift Loan Payable						-
Health Insurance Payable						(2,186)
Supplemental Health Payable						(25)
Life Insurance Payable						-
Met Life Payable						-
Federal Unemployment Payable						19
State Unemployment Payable FL						(23)
Pension Benefits - Pension Plus						33
Total Miscellaneous Current and Accrued Liabilities						9,337

ADVANCES FOR CONSTRUCTION

NAME OF PAYOR * (a)	BALANCE BEGINNING	DEBITS		CREDITS (e)	BALANCE END OF YEAR
		ACCT.	AMOUNT		
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, 2021
--

**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 (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	936,189			936,189
Debits during the year:	48,706			48,706
Credits during the year	-			-
Total Accumulated Amortization of Contributions In Aid of Construction	984,895			984,895

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)	(98,698)
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Depreciation		38,206
Employee Benefits		10,269
263A Capitalization		67,454
Income recorded on books not included in return:		
Gain (Loss) on Disposition of Assets		-
CIAC Amortization		(48,706)
Deduction on return not charged against book income:		
Amortization of acquisition, reorganization & start up cost		4,704
Federal tax net income		(36,179)

Computation of tax :

Water Operating Section

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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	\$ 257,712
	Operating Revenues		
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 257,712
401	Operating Expenses	W-10(a)	\$ 313,839
403	Depreciation Expense	W-6(a)	84,722
	Less: Amortization of CIAC	W-8(a)	(48,706)
	Net Depreciation Expense		\$ 36,016
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		11,597
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		4,090
408.12	Payroll Taxes		6,823
408.13	Other Taxes and Licenses		4,913
408	Total Taxes Other Than Income		\$ 27,423
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		\$ 377,278
	Utility Operating Income		\$ (119,566)
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		\$ (119,566)

W-3
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	584,660			584,660
302	Franchises	-			-
303	Land and Land Rights	-			-
304	Structures and Improvements	90,007		-	90,007
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	86,259			86,259
307	Wells and Springs	917,634	6,000		923,634
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	15,364	16,198		31,562
311	Pumping Equipment	556,794	5,051	-	561,845
320	Water Treatment Equipment	60,898			60,898
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	683,936		-	683,936
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	96,932	35,880	27,708	105,105
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	52,588	-	-	52,588
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER PLANT		3,185,512	63,129	27,708	3,220,934

NOTE:

W-4(a)

UTILITY NAME: East Central Florida Services, Inc

YEAR OF REPORT
December 31, 2021

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	90,007		90,007			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	86,259	86,259				
307	Wells and Springs	923,634	923,634				
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	31,562		31,562			
311	Pumping Equipment	561,845		561,845			
320	Water Treatment Equipment	60,898			60,898		
330	Distribution Reservoirs and Standpipes	-					
331	Transmission and Distribution Mains	683,936				683,936	
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	105,105					105,105
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	52,588					52,588
344	Laboratory Equipment	-					
345	Power Operated Equipment	-					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	-					
	TOTAL WATER PLANT	3,220,934	1,594,553	705,223	60,898	702,567	157,693

W-4(b)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021

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, 2021

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	526,632	5,344		5,344
304	Structures and Improvements	41,448	2,608		2,608
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	56,055	1,910		1,910
307	Wells and Springs	586,619	24,828		24,828
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	4,101	2,884		2,884
311	Pumping Equipment	466,228	4,498		4,498
320	Water Treatment Equipment	47,848	1,795		1,795
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	340,705	17,361		17,361
333	Services	-			-
334	Meters and Meter Installations	18,631			-
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	67,294	-		-
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	57,029	18,153		18,153
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	13,087	5,341		5,341
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
		2,225,677			
	TOTAL WATER ACCUMULATED DEPRECIATION	2,225,677	84,722	-	84,722

* 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, 2021

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

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

ACCT. NO. (.)	ACCOUNT NAME (b)	PLANT RETIRED (p)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (1)
301	Organization					531,976
304	Structures and Improvements	-			-	44,056
305	Collecting and Impounding Reservoirs				-	-
306	Lake, River and Other Intakes				-	57,965
307	Wells and Springs				-	611,447
308	Infiltration Galleries and Tunnels				-	-
309	Supply Mains				-	-
310	Power Generation Equipment				-	6,985
311	Pumping Equipment	-			-	470,726
320	Water Treatment Equipment				-	49,643
330	Distribution Reservoirs and Standpipes				-	-
331	Transmission and Distribution Mains	-			-	358,066
333	Services				-	-
334	Meters and Meter Installations				-	18,631
335	Hydrants				-	-
336	Backflow Prevention Devices				-	-
339	Other Plant Miscellaneous Equipment				-	67,294
340	Office Furniture and Equipment				-	-
341	Transportation Equipment	27,708			27,708	47,474
342	Stores Equipment				-	-
343	Tools, Shop and Garage Equipment	-			-	18,428
344	Laboratory Equipment				-	-
345	Power Operated Equipment				-	-
346	Communication Equipment				-	-
347	Miscellaneous Equipment				-	-
348	Other Tangible Plant				-	-
TOTAL WATER ACCUMULATED DEPRECIATION		27,708	-	-	27,708	2,282,691

W-6(b)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021
--

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	936,189
Debits during the year: Accruals charged to Account 272	48,706
Other debits (specify) :	
Total debits	48,706
Credits during the year (specify) :	
Total credits	-
Balance end of year	984,895

W-8(a)
 GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021
--

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	174,890
	Unmetered Water Revenue Agriculture			
461.1	Metered Water Revenue:	70	73	29,528
	Sales to Residential Customers			
461.2	Sales to Commercial Customers	10	11	53,295
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	80	84	82,823
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	-	-	257,712
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			257,712

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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	73,938	-	1,865
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	97,176		
610	Purchased Water	-		
615	Purchased Power	7,545	7,545	
616	Fuel for Power Production	-		
618	Chemicals	-		
620	Materials and Supplies	27,500	942	573
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	33,536		
633	Contractual Services - Legal	17,006		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	21,806	-	
641	Rental of Building/Real Property	18,642	14,790	
642	Rental of Equipment	-		
650	Transportation Expenses	11,860		
656	Insurance - Vehicle	900		
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	3,930		
	Total Water Utility Expenses	313,839	23,277	2,438

W-10(a)

Revised

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021

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)
432	58,869	553	508	299	11,412
					97,176
	24,327		1,449		209
					33,536
					17,006
					-
	7,732				14,074
					3,852
					11,860
					900
					3,930
432	90,928	553	1,957	299	193,955

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021
--

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) (t)
January		96		96	96
February		150		150	150
March		75		75	75
April		52		52	52
May		-		-	-
June		-		-	-
July		56		56	56
August		56		56	56
September		1		1	1
October		1		1	1
November		7		7	7
December		7		7	7
Total for Year		500		500	500

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, 2021
--

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, 2021
--

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		123		123	123
February		47		47	47
March		82		82	82
April		802		802	802
May		67		67	67
June		79		79	79
July		140		140	140
August		148		148	148
September		493		493	493
October		491		491	491
November		34		34	34
December		34		34	34
Total for Year		2,539		2,539	2,539

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.			

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021
--

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		504		504	504
February		504		504	504
March		673		673	673
April		673		673	673
May		456		456	456
June		456		456	456
July		694		694	694
August		694		694	694
September		377		377	377
October		377		377	377
November		599		599	599
December		599		599	599
Total for Year		6,609		6,609	6,609

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.			

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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, 2021

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	73	73
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				78

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation: (6,609 Gallons/365/72) = 252 gallons/day/home

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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

ERC Calculation: (500 gallons/365 days)/350 gallons/day = 4 ERC

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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	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				57.0

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:

$$ERC = (\text{Total SFR gallons sold (Ormit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation: $(2,539 \text{ gallons} / 365 / 350 \text{ days}) = 20 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2021
--

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, 2021

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 & 230

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance?

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

W-14

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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. $171,000\text{gpd}/350=468$ 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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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 ERCs * 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.

N/A

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

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2021

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. $9,232,790,000 \text{ gal} / (365/350) = 72,272$

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

GROUP 1

THIS PAGE LEFT

BLANK INTENTIONALLY

**Reconciliation of
Regulatory Assessment Fee
Revenue
Water Operations
Class A & B**

<i>Company: East Central Florida Services, Inc. For the Year Ended December 31, 2020</i>			
(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	174,890	174,890	-
Unmetered Water Revenues (460) Ag Water			
Total Metered Sales (461.1 - 461.5)	82,823	82,823	-
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	257,712	257,712	-
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues			
	257,712	257,712	-
Explanations:			
Instructions:			
For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues on the company's regulatory assessment fee return. Explain any differences reported in column (d).			