

**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. Clint Richardson  
St. Cloud, FL 34773  
WU643-23-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE  
YEAR ENDED DECEMBER 31, 2023

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

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2024 MAY -4 AM 10:26  
DIVISION OF  
ACCOUNTING & FINANCE

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## 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.

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	Reserve	Other Wastewater System Information

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EXECUTIVE  
SUMMARY

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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.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

  
 (Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

  
 (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, 2023

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:

Clint Richardson  
13754 Deseret Lane  
St. Cloud, FL 34773

Telephone: 850-340-1065

E Mail: [crichardson@deseretranches.com](mailto:crichardson@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:

Clint Richardson  
13754 Deseret Lane  
St. Cloud, FL 34773

Telephone: 407-572-2678

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

13754 Deseret Lane  
St. Cloud, FL 34773

Telephone: 407-572-2678

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
Clint Richardson	Director/President	Taylor Creek Management	Regulatory
Gary Walker	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.

**COMPANY PROFILE**

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

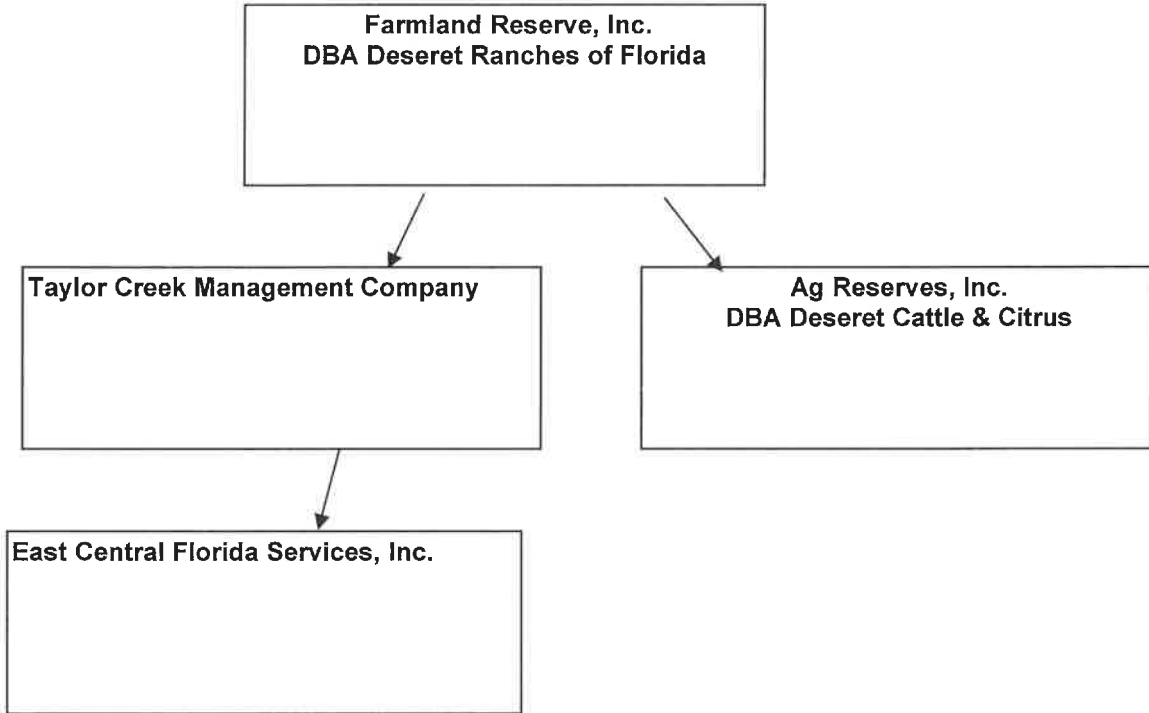
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

<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>
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**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of December 31, 2023

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
Clinton E Richardson	Director/ President	<1%	0
Randall Raban	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
Clinton E Richardson	Director	1	0
Paul L. Allen	Director	1	0
Scott Smith	Assistant Secretary/Treasurer	1	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.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)</b>	<b>IDENTIFICATION OF SERVICE OR PRODUCT (b)</b>	<b>AMOUNT (c)</b>	<b>NAME AND ADDRESS OF AFFILIATED ENTITY (d)</b>
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)
Doug Rose	Chairman CEO, Farmland Reserve, Inc.	Director/CEO	Farmland Reserve, Inc 60 E South Temple Suite 1600 Salt Lake City, UT 84111
Doug Rose	CEO, AgReserves, Inc.	Director/CEO	AgReserves, Inc 60 E South Temple Suite 1600 Salt Lake City, UT 84111
Clinton E Richardson	Vice President, Farmland Reserve Inc.	Vice President	Farmland Reserve, Inc 13754 Deseret Lane St.Cloud FL 34773
Clinton E Richardson	Vice President, AgReserves, Inc.	Vice President	AgReserves, Inc 13754 Deseret Lane St.Cloud FL 34773
Randall Raban	Land and Governmental Affairs Manager	Manager	Taylor Creek Management Co. 13754 Deseret Lane, St. Cloud, FL 34773
Paul L Allen	Vice President, AgReserves, Inc.	Secretary/Treasurer VP	AgReserves, Inc 60 E South Temple Suite 1600 Salt Lake City, UT 84111
Scott Smith	Director of Finance & Accounting, AgReserves, Inc.	Assistant Secretary/Treasurer	Taylor Creek Management Co. 60 E South Temple Suite 1600 Salt Lake City, UT 84111



**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 one 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	23,038
Farmland Reserve, Inc.	Lease of Wells		P	15,144
Deseret Cattle & Citrus	Water Agriculture		S	200,914
Deseret Cattle & Citrus	Water Residential & CUWA		S	36,184
Deseret Ranches of Florida	Lease of Office		P	3,849
AgReserves, Inc.	Management Fee		S	17,987
Deseret Cattle & Citrus	Vehicle Maintenance & Fuel		P	13,881
Deseret Cattle & Citrus	Benefits & Fringe		P	22,654
AgReserves, Inc.	Tax & Compliance		P	638
AgReserves, Inc.	Human Resources		P	(1)
Taylor Creek Management Company	Management Fee		P	18,793

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

<b>Part II. Specific Instructions: Sale, Purchase and Transfer of Assets</b>					
<p>1. Enter in this part all transactions relating 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"><li>-purchase, sale or transfer of equipment</li><li>-purchase, sale or transfer of land and structures</li><li>-purchase, sale or transfer of securities</li><li>-noncash transfers of assets</li><li>-noncash dividends other than stock dividends</li><li>-write-off of bad debts or loans</li></ul>			<p>The columnar instructions follow:</p> <p>(a) Enter name of related party or company.</p> <p>(b) Describe briefly the type of assets purchased, sold or transferred.</p> <p>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</p> <p>(d) Enter the net book value for each item reported.</p> <p>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</p> <p>(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.</p>		
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)

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# 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	4,003,484	4,364,175
108-110	Less: Accumulated Depreciation and Amortization	F-8	(2,370,204)	(2,445,452)
Net Plant			1,633,280	1,918,723
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			1,633,280	1,918,723
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		2,722,726	2,315,847
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	3,140	3,020
145	Accounts Receivable from Associated Companies	F-12	2,769	33,798
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			
162	Prepayments		540	4,613
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			2,729,824	2,357,928

\* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2023
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**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		4,363,104	4,276,651

\* Not Applicable for Class B Utilities

NOTES TO THE **BALANCE SHEET**

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

F-1(b)

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

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	(2,311,838)	(2,354,029)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			3,701,166	3,658,975
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	7,322	4,789
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	13,658	8,025
Total Current & Accrued Liabilities			20,980	12,814

\* 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		6,855	11,137
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		6,855	11,137
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	(1,033,608)	(1,073,987)
	Total Net C.I.A.C.		634,108	593,729
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		-	-
	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		<b>4,363,104</b>	<b>4,276,651</b>

**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)	269,364	285,143
	Operating Revenues			
469.530	Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating Revenues		269,364	285,143
401	Operating Expenses	F-3(b)	360,555	372,566
403	Depreciation Expense:	F-3(b)	87,513	96,498
	Less: Amortization of CIAC	F-22	(48,713)	(40,379)
	Net Depreciation Expense		38,800	56,119
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	27,598	22,635
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		426,953	451,320
	Net Utility Operating Income		(157,589)	(166,177)
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)]		(157,589)	(166,177)

\* 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)
285,143		
285,143		
372,566		
96,498		
(40,379)		
56,119		
22,635		
451,320		
(166,177)		
-		
(166,177)		

\* 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)]			(157,589)	(166,177)
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Dedicutions		-	-
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		8,153	93,763
421	Nonutility Income		13,176	30,225
426	Miscellaneous Nonutility Expenses			
Total Other Income and Dedicutions			21,329	123,988
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 Dedicutions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			-	-
NET INCOME			(136,260)	(42,189)

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	3,517,010	
	Less: Nonused and Useful Plant (1)		-	
108	Accumulated Depreciation	F-8	(2,445,452)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,667,716)	
252	Advances for Construction	F-20	-	
Subtotal			(596,158)	
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,073,987	
Subtotal			477,829	
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	
	Working Capital Allowance (3)		46,571	
	Other (Specify):			
RATE BASE			524,400	
NET UTILITY OPERATING INCOME			(166,177)	
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-31.69%	

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				
Preferred Stock				
Long Term Debt				
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain) Adj Clearing out negative equity				
Total				

(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.

**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	3,658,975			(3,658,975)		-
Preferred Stock						
Long Term Debt	-					-
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
<b>Total</b>	<b>3,658,975</b>			<b>(3,658,975)</b>		<b>-</b>

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

Adjustment Clearing out negative equity
---

**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	3,517,010			3,517,010
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			-
105	Construction Work in Progress	847,165			847,165
106	Completed Construction Not Classified				-
	<b>Total Utility Plant</b>	<b>4,364,175</b>	-	-	<b>4,364,175</b>

**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
		\$	\$	\$	
	<b>Total Plant Acquisition Adjustments</b>	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
	<b>Total Accumulated Amortization</b>	\$	\$	\$	\$
	<b>Net Acquisition Adjustments</b>	\$	\$	\$	\$



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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION	2,370,204			2,370,204
Account 108				
Balance first of year				
Credit during year:	96,498			96,498
Accruals charged to:				
Account 108.1 (1)				
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	96,498	-	-	96,498
Debits during year:	21,250			
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	21,250			21,250
Balance end of year	2,445,452			2,445,452
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 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.

<b>YEAR OF REPORT</b> December 31, 2023
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**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): <b>N/A</b>		
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): <b>N/A</b>	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125): <b>N/A</b>		
	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <b>N/A</b>		\$
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):	3,020
Water	
Wastewater	
Other	
Total Customer Accounts Receivable	3,020
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Total Other Accounts Receivable	-
NOTES RECEIVABLE (Account 144):	
Total Notes Receivable	-
Total Accounts and Notes Receivable	3,020
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	-
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>3,020</b>

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2023
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
AgReserves, Inc.	34,551
Farmland Reserve, Inc.	228
Taylor Creek Management Company	(1,696)
CHC	715
Total	33,798

**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.

<b>YEAR OF REPORT</b> December 31, 2023
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**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	-

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.

<b>YEAR OF REPORT</b> December 31, 2023
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**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 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.)



**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	(2,311,838)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	
	<u>Rounding</u>	(2)
	Total Credits:	
	Debits:	
	Total Debits:	-
435	Balance Transferred from Income	(42,189)
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	(2,354,029)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	-
	Total Retained Earnings	(2,354,029)
Notes to Statement of Retained Earnings:		

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

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

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

**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			-
<b>NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):</b>	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
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						661
Accounts Payable - Miscellaneous						-
Payroll Clearing						3,666
FICA Payable						1,316
Federal Withholding Payable						436
Savings & Investment Payable						147
Roth IRA Payable						-
Thrift Loan Payable						-
Health Insurance Payable						1,764
Supplemental Health Payable						-
Life Insurance Payable						-
Met Life Payable						-
Federal Unemployment Payable						20
State Unemployment Payable FL						16
Total Miscellaneous Current and Accrued Liabilities						8,025

**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).

**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	1,033,608			1,033,608
Debits during the year:	40,379			40,379
Credits during the year	-			-
Total Accumulated Amortization of Contributions In Aid of Construction	1,073,987			1,073,987

**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)	
		(42,189)
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Depreciation		18,673
Employee Benefits		24,290
263A Capitalization		99,040
		35
Income recorded on books not included in return:		
Gain (Loss) on Disposition of Assets		10,625
CIAC Amortization		(48,713)
Deduction on return not charged against book income:		
Amortization of acquisition, reorganization & start up cost		3,704
		5,199
Federal tax net income		52,858
Computation of tax :		



# Water Operating Section



UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2023
-------------------------------------

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)	\$ 3,517,010
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	(2,445,452)
110	Accumulated Amortization		-
271	Contributions in Aid of Construction	W-7	(1,667,716)
252	Advances for Construction	F-20	
		Subtotal	\$ (596,158)
272	Add:	W-8(a)	\$ 1,073,987
	Accumulated Amortization of Contributions in Aid of Construction		
		Subtotal	\$ 477,829
114	Plus or Minus:	F-7	
	Acquisition Adjustments (2)		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		46,571
	Other (Specify):		
		WATER RATE BASE	\$ 524,400
	WATER OPERATING INCOME	W-3	\$ (166,177)
		ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)	-31.69%

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.

<b>YEAR OF REPORT</b> December 31, 2023
--

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	\$ 285,143
	Operating Revenues		
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 285,143
401	Operating Expenses	W-10(a)	\$ 372,566
403	Depreciation Expense	W-6(a)	96,498
	Less: Amortization of CIAC	W-8(a)	(40,379)
	Net Depreciation Expense		\$ 56,119
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		12,832
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		2,202
408.12	Payroll Taxes		6,459
408.13	Other Taxes and Licenses		1,142
408	Total Taxes Other Than Income		\$ 22,635
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		\$ 451,320
	Utility Operating Income		\$ (166,177)
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		\$ (166,177)

W-3  
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2023
-------------------------------------

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	944,858	151,685		1,096,542
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	36,354	4,053		40,407
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	119,830	31,875	193,060
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	52,588	26,367	-	78,955
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER PLANT		3,246,950	301,935	31,875	3,517,010

NOTE:

W-4(a)

UTILITY NAME: East Central Florida Services, Inc

YEAR OF REPORT  
December 31, 2023

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	1,096,542	1,096,542				
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	40,407		40,407			
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	193,060					193,060
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	78,955					78,955
344	Laboratory Equipment	-					
345	Power Operated Equipment	-					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	-					
	<b>TOTAL WATER PLANT</b>	<b>3,517,010</b>	<b>1,767,461</b>	<b>714,068</b>	<b>60,898</b>	<b>702,567</b>	<b>272,016</b>

W-4(b)  
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
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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, 2023
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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	537,320	5,344		5,344
304	Structures and Improvements	46,664	2,608		2,608
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	60,122	2,157		2,157
307	Wells and Springs	637,007	26,469		26,469
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	11,903	5,353		5,353
311	Pumping Equipment	474,270	3,844		3,844
320	Water Treatment Equipment	51,120	1,318		1,318
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	375,430	17,364		17,364
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	66,674	26,371		26,371
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	23,769	5,670		5,670
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER ACCUMULATED DEPRECIATION		2,370,204	96,498	-	96,498

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

W-6 (a)  
Group 1



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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (c)	SALVAGE AND INSURANCE (d)	COST OF REMOVAL AND OTHER CHARGES (e)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l)
301	Organization					542,664
304	Structures and Improvements	-			-	49,272
305	Collecting and Impounding Reservoirs					-
306	Lake, River and Other Intakes					62,279
307	Wells and Springs					663,476
308	Infiltration Galleries and Tunnels					-
309	Supply Mains					-
310	Power Generation Equipment					17,256
311	Pumping Equipment	-				478,114
320	Water Treatment Equipment					52,438
330	Distribution Reservoirs and Standpipes					-
331	Transmission and Distribution Mains	-				392,794
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	21,250			21,250	71,796
342	Stores Equipment					-
343	Tools, Shop and Garage Equipment	-				29,440
344	Laboratory Equipment					-
345	Power Operated Equipment					-
346	Communication Equipment					-
347	Miscellaneous Equipment					-
348	Other Tangible Plant					-
TOTAL WATER ACCUMULATED DEPRECIATION		21,250	-	-	21,250	2,445,452

W-6(b)  
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2023

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

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

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

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UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2023
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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	1,033,608
Debits during the year: Accruals charged to Account 272	40,379
Other debits (specify) :	
Total debits	40,379
Credits during the year (specify) :	
Total credits	-
Balance end of year	1,073,987

W-8(a)  
 GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

<p>YEAR OF REPORT December 31, 2023</p>
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SYSTEM NAME / COUNTY : ECFS - Osceola, Brevard, & Orange Counties

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NA		
Total Credits		0.00

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2023
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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: Unmetered Water Revenue Agriculture	1	1	200,914
461.1	Metered Water Revenue: Sales to Residential Customers	73	73	36,184
461.2	Sales to Commercial Customers	5	5	48,044
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	78	78	84,229
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	-	-	285,143
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			285,143

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

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2023
--

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	91,964	2,092	-
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	110,627		
610	Purchased Water	-		
615	Purchased Power	12,242	12,242	
616	Fuel for Power Production	-		
618	Chemicals	812		
620	Materials and Supplies	32,730	-	1,099
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	24,313		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	18,793		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	42,755	3,791	9,866
641	Rental of Building/Real Property	18,993	15,144	
642	Rental of Equipment	-		
650	Transportation Expenses	13,881		
656	Insurance - Vehicle	800		
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	4,656	-	
Total Water Utility Expenses		372,566	33,269	10,965

W-10(a)

UTILITY NAME: East Central Florida Services, Inc.

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

WATER EXPENSE ACCOUNT MATRIX

3 WATER TREATMENT EXPENSES - OPERATIONS (j)	4 WATER TREATMENT EXPENSES - MAINTENANCE (k)	5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (l)	6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (m)	7 CUSTOMER ACCOUNTS EXPENSES (n)	8 ADMIN & GENERAL EXPENSES (o)
-	70,698	-	-	-	19,174
					110,827
812	90,844		5,787		-
					24,313
					18,793
	17,562		490		18,056
					3,840
					13,881
					600
812	107,204		6,267		4,556
					214,049

W-10(b)

Salaries and Wages - Employees
Salaries and Wages - Officers,
Fireman and Masters Dispatchers
Employee Pensions and Benefits
Purchased Water
Purchased Power
Fuel for Power Production
Chemicals
Materials and Supplies
Contractual Services - Engineering
Contractual Services - Accounting
Contractual Services - Legal
Contractual Services - Maint. Fees
Contractual Services - Testing
Contractual Services - Other
Rental of Building/Real Property
Rental of Equipment
Transportation Expenses
Insurance - Vehicle
Insurance - General Liability
Insurance - Workers' Comp.
Insurance - Other
Advertising Expenses
Regulatory Commission Expenses
- Association of State Clean Engineers
Remediation Commission Exp - Other
Water Resources Commission Fee
Bad Debt Expense
Miscellaneous Expenses

Trial Balance!\$124\*+Trial Balance!!136\*+Trial Balance!!144\*+Trial Balance!!155\*+Trial Balance!!164

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2023
--

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		54		54	54
March		30		30	30
April		55		55	55
May		51		51	51
June		74		74	74
July		48		48	48
August		87		87	87
September		46		46	46
October		58		58	58
November		32		32	32
December		30		30	30
Total for Year		565		565	565

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.

<b>YEAR OF REPORT</b> December 31, 2023
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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 ) (t)
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.

<b>YEAR OF REPORT</b> December 31, 2023
--

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		108		108	108
February		101		101	101
March		89		89	89
April		92		92	92
May		107		107	107
June		105		105	105
July		127		127	127
August		118		118	118
September		645		645	645
October		643		643	643
November		142		142	142
December		141		141	141
Total for Year		2,418		2,418	2,418

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.

<b>YEAR OF REPORT</b> December 31, 2023
--

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		989		989	989
February		989		989	989
March		571		571	571
April		571		571	571
May		663		663	663
June		662		662	662
July		551		551	551
August		551		551	551
September		536		536	536
October		526		526	526
November		508		508	508
December		507		507	507
Total for Year		7,624		7,624	7,624

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  
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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, 2023

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:

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

ERC Calculation:  $(7624 \text{ Gallons} / 365 / 72) = 228 \text{ gallons/day/home}$

W-13  
GROUP 1

SYSTEM

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2023

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:  $565 \text{ gallons} / 365 \text{ days} / 350 \text{ gallons/day} = 8 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2023
--

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

ERC Calculation: $(2,418 \text{ gallons} / 365 / 350 \text{ days}) = 11 \text{ ERC}$
--

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2023
--

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				<b>Unmetered Water</b>

**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, 2023

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, 2023

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 ERCs \* the system can efficiently serve. 13 ERC

2. Maximum number of ERCs \* which can be served. 171,000gpd/350=468 ERC

3. Present system connection capacity (in ERCs \*) using existing lines. 13 ERC

4. Future connection capacity (in ERCs \*) upon service area buildout. Unknown

5. Estimated annual increase in ERCs \*. Unknown

6. Is the utility required to have fire flow capacity? No

If so, how much capacity is required? N/A

7. Attach a description of the fire fighting facilities. N/A

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

None

9. When did the company last file a capacity analysis report with the DEP? N/A

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP?

c. When will construction begin?

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP?

11. Department of Environmental Protection ID # N/A

12. Water Management District Consumptive Use Permit # 70964

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

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

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

W-14

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2023

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.

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, 2023

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

GROUP 1

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

<i>Company: East Central Florida Services, Inc. For the Year Ended December 31, 2022</i>			
(a)	(b)	(c)	(d)
<b>Accounts</b>	<b>Gross Water Revenues Per Sch. W-9</b>	<b>Gross Water Revenues Per RAF Return</b>	<b>Difference (b) - (c)</b>
Gross Revenue:	200,914	200,914	-
Unmetered Water Revenues (460) Ag Water			
Total Metered Sales (461.1 - 461.5)	84,229	84,229	-
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)			
<b>Total Water Operating Revenue</b>	<b>285,143</b>	<b>285,143</b>	<b>-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>			
	<b>285,143</b>	<b>285,143</b>	<b>-</b>
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).			