

**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. James B. Payne  
St. Cloud, FL 34773  
WU643-05-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2005

ECONOMIC REGULATION

03 APR 10 AM 11:29

REGISTRATION SERVICE

TABLE OF CONTENTS

SCHEDULE PAGE SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>	
Certification E-1 General Information E-2 Directory of Personnel Who Contact the FPSC E-3 Company Profile E-4 Parent / Affiliate Organization Chart E-5 Compensation of Officers & Directors E-6	Business Contracts with Officers, Directors and Affiliates E-7 Affiliation of Officers and Directors E-8 Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service E-9 Business Transactions with Related Parties. E-10 Part I and II
<b>FINANCIAL SECTION</b>	
Comparative Balance Sheet - F-1 Assets and Other Debits Comparative Balance Sheet - F-2 Equity Capital and Liabilities Comparative Operating Statement F-3 Year End Rate Base F-4 Year End Capital Structure F-5 Capital Structure Adjustments F-6 Utility Plant F-7 Utility Plant Acquisition Adjustments F-7 Accumulated Depreciation F-8 Accumulated Amortization F-8 Regulatory Commission Expense - F-9 Amortization of Rate Case Expense Nonutility Property F-9 Special Deposits F-9 Investments and Special Funds F-10 Accounts and Notes Receivable - Net F-11 Accounts Receivable from Associated Companies F-12 Notes Receivable from Associated Companies F-12 Miscellaneous Current & Accrued Assets F-12	Unamortized Debt Discount / Expense / Premium F-13 Extraordinary Property Losses F-13 Miscellaneous Deferred Debits F-14 Capital Stock F-15 Bonds F-15 Statement of Retained Earnings F-16 Advances from Associated Companies F-17 Other Long Term Debt F-17 Notes Payable F-18 Accounts Payable to Associated Companies F-18 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
<b>WATER OPERATION SECTION</b>		
Water Listing of System Groups	W-1	CIAC Additions / Amortization W-8
Year End Water Rate Base	W-2	Water Operating Revenue W-9
Water Operating Statement	W-3	Water Utility Expense Accounts W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, W-11
Basis for Water Depreciation Charges	W-5	Source Supply
Analysis of Entries in Water Depreciation	W-6	Water Treatment Plant Information W-12
Contributions In Aid of Construction	Reserve W-7	Calculation of ERC's W-13
		Other Water System Information W-14
<b>WASTEWATER OPERATION SECTION</b>		
Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction S-7
Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts S-10
Basis for Wastewater Depreciation Charges	S-5	Calculation of ERC's S-11
Analysis of Entries in Wastewater Depreciation	S-6	Wastewater Treatment Plant Information S-12
	Reserve	Other Wastewater System Information S-13

**EXECUTIVE**

**SUMMARY**

Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2005

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

YES  NO

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

YES  NO

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

YES  NO

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

YES  NO

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

Items Certified

1. 2. 3. 4.  
     
(Signature of Chief Executive Officer of the utility) \*1. 2. 3. 4.

*Jama B. Payne* President

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

*George Walker* Assistant 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.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2005

County:

East Central Florida :

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

James B. Payne, President  
4550 Deer Park Road  
St. Cloud, FL 34772

Telephone: 407-957-6651

E Mail: jpayne@fmc-slc.com

WEB Site: None

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

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

James B. Payne, President  
4550 Deer Park Road  
St. Cloud, FL 34772

Telephone: 407-957-6651

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

13754 Deseret Lane  
St. Cloud, FL 34772

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.

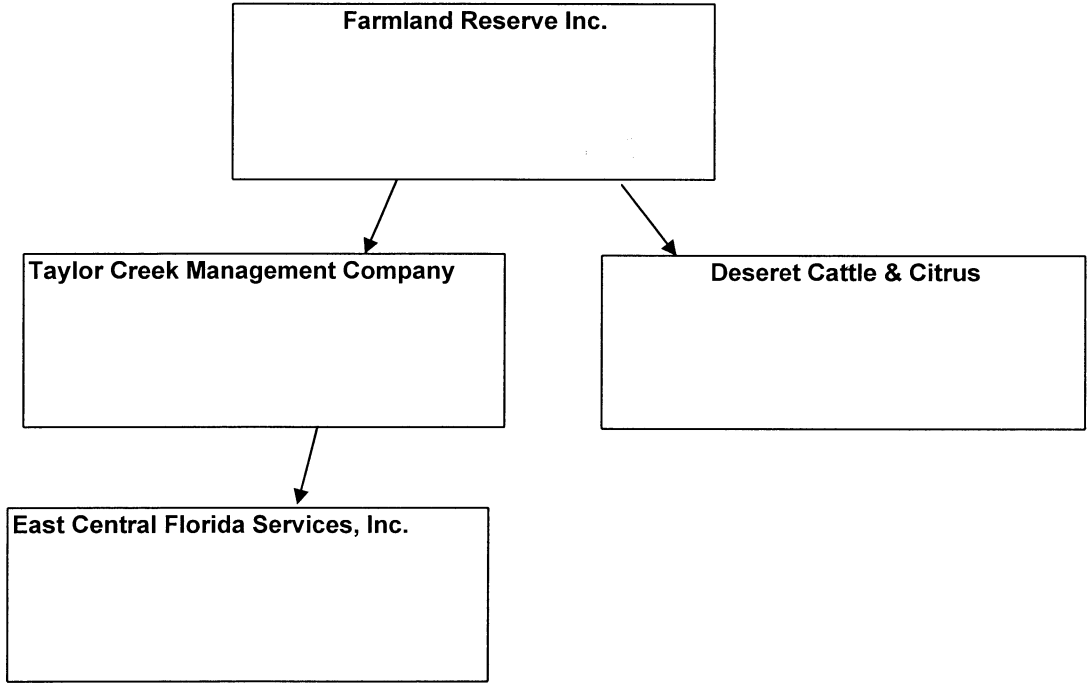
<p>A. East Central Florida Services, Inc. (ECFSI) was incorporated 10/12/89. It was certified by the Florida Public Service Commission on 3/27/92 to provide water services.</p> <p>B. ECFSI provides primarily agricultural water along with commercial water and potable water to homes within its area.</p> <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, 2005

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)
James B. Payne	President	10%	0
Frank K. Judd	Vice President	<1%	0
Casey O. Jones	Secretary/Treasurer	<1%	0
Jeffrey E. Walker	Assistant Sec/Treas	<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)
Robert D. Lamoreax	Director	1	0
Bill Hopkin	Director	1	0
John Creer	Director	1	0











**FINANCIAL**

**SECTION**



UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2005
-------------------------------------

**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	2,465,724	2,548,290
108-110	Less: Accumulated Depreciation and Amortization	F-8	(910,380)	(1,008,909)
	Net Plant		1,555,344	1,539,381
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		1,555,344	1,539,381
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		111,029	26,582
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	4,976	2,658
145	Accounts Receivable from Associated Companies	F-12	(12,772)	(25,229)
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		2,747	2,747
161	Stores Expense			
162	Prepayments		5,822	6,000
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	1,476	746
	Total Current and Accrued Assets		113,278	13,504

\* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2005
-------------------------------------

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
181	DEFERRED DEBITS Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	& Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		-	-
	TOTAL ASSETS AND OTHER DEBITS		1,668,622	1,552,885

\* 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, 2005

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
201	EQUITY CAPITAL Common Stock Issued	F-15	100	100
204	Preferred Stock Issued	F-15	-	-
202,205 *	Capital Stock Subscribed		-	-
203,206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		1,512,904	1,512,904
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1,213,081)	(1,275,735)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			299,923	237,269
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	71,010	-
233	Accounts Payable to Associated Companies	F-18	-	-
234	Notes Payable to Associated Companies	F-18	231,500	231,500
235	Customer Deposits		(200)	
236	Accrued Taxes	W/S-3		9,948
237	Accrued Interest	F-19	1,628	6,322
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20		9,870
Total Current & Accrued Liabilities			303,938	257,640

\* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2005
-------------------------------------

**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		16,746	53,382
265	Miscellaneous Operating Reserves			
Total Operating Reserves			16,746	53,382
271	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction	F-22	1,210,141	1,210,141
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(162,126)	(205,547)
Total Net C.I.A.C.			1,048,015	1,004,594
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		-	-
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other			
Total Accumulated Deferred Income Tax			-	-
TOTAL EQUITY CAPITAL AND LIABILITIES			1,668,622	1,552,885

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2005

**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)	187,108	209,908
	Operating Revenues			
469,530	Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating Revenues		187,108	209,908
401	Operating Expenses	F-3(b)	159,791	168,670
403	Depreciation Expense:	F-3(b)	102,940	98,529
	Less: Amortization of CIAC	F-22	(42,625)	(43,421)
	Net Depreciation Expense		60,315	55,108
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	34,492	43,171
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		254,598	266,949
	Net Utility Operating Income		(67,490)	(57,041)
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)]		(67,490)	(57,041)

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

F-3(a)

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
209,908		
209,908		
168,670		
98,529		
(43,421)		
55,108		
43,171		
266,949		
(57,041)		
(57,041)		

\* 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)]			(67,490)	(57,041)
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		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		913	919
Total Other Income and Deductions			913	919
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	3,748	4,694
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			3,748	4,694
433	EXTRAORDINARY ITEMS Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			-	-
NET INCOME			(72,151)	(62,654)

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	2,442,004	
	Less:			
	Nonused and Useful Plant (1)		-	
108	Accumulated Depreciation	F-8	(1,008,909)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,210,141)	
252	Advances for Construction	F-20	-	
Subtotal			222,954	
272	Add:	F-22	205,547	
	Accumulated Amortization of Contributions in Aid of Construction			
Subtotal			428,501	
114	Plus or Minus:	F-7	-	
	Acquisition Adjustments (2)			
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	
	Working Capital Allowance (3)		21,084	
	Other (Specify):			
RATE BASE			449,585	
NET UTILITY OPERATING INCOME			(57,041)	
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-12.69%	

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.



UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
December 31, 2005

**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	237,269	50.62%	12.45%	6.30%
Preferred Stock				
Long Term Debt	231,500	49.38%	2.00%	0.99%
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	<b>468,769</b>			<b>7.29%</b>

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

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

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

**APPROVED RETURN ON EQUITY**

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

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2005

**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)	JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	237,269					237,269
Preferred Stock						
Long Term Debt	231,500					231,500
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	468,769					468,769

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

UTILITY NAME: East Central Florida Services Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

**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	2,442,004			2,442,004
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			-
105	Construction Work in Progress	106,286			106,286
106	Completed Construction Not Classified				-
	Total Utility Plant	2,548,290	-	-	2,548,290

**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	\$	\$	\$	\$

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION	910,380			910,380
Account 108				
Balance first of year				
Credit during year:	98,529			98,529
Accruals charged to:				
Account 108.1 (1)				
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	98,529	-	-	98,529
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	-			-
Balance end of year	1,008,909			1,008,909
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.

UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
December 31, 2005

**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.

<b>YEAR OF REPORT</b> December 31, 2005
--

**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):	2,658
Water	
Wastewater	
Other	
Total Customer Accounts Receivable	2,658
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Total Other Accounts Receivable	-
NOTES RECEIVABLE (Account 144):	
Total Notes Receivable	-
Total Accounts and Notes Receivable	2,658
<b>ACCUMULATED PROVISION FOR</b>	-
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>2,658</b>

UTILITY NAME:

YEAR OF REPORT  
December 31, 2005

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Agreserves Inc.	(9,659)
Farmland Reserve Inc.	(80)
Deseret Management Company	(15,490)
Total	(25,229)

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
N/A		
Total		-

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$
Deposits	400
Intangible Asset Retirement	346
Total Miscellaneous Current and Accrued Liabilities	746



UTILITY NAME: East Central Florida Services Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

**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, 2005

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	(1,213,081)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	
	Total Credits:	
	Debits:	
	Total Debits:	
435	Balance Transferred from Income	(62,654)
436	Appropriations of Retained Earnings:	-
	Total Appropriations of Retained Earnings	
437	Dividends Declared:	
438	Preferred Stock Dividends Declared	
	Common Stock Dividends Declared	
	Total Dividends Declared	
215	Year end Balance	(1,275,735)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	-
	Total Retained Earnings	(1,275,735)
	Notes to Statement of Retained Earnings:	



UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
December 31, 2005

**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>	%		
Note Payable to Farmland Reserve Inc.	2%	Fixed	231,500
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			231,500

\* 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					
Interest on Note to Farmland Reserve Inc.	1,628		4,694		6,322
Total Account 237.1	1,628		4,694	-	6,322
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		427			
Total Account 237.2	-		-	-	-
Total Account 237 (1)	1,628		4,694	-	6,322
INTEREST EXPENSED:		237			
Total accrual Account 237					
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			4,694		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Miscellaneous	9,870
Total Miscellaneous Current and Accrued Liabilities	9,870

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

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

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



**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	1,210,141			1,210,141
Add credits during year:	-			-
Less debit charged during the year	-			-
Total Contribution In Aid of Construction	1,210,141			1,210,141

**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	162,126			162,126
Debits during the year:	43,421			43,421
Credits during the year	-			-
Total Accumulated Amortization of Contributions In Aid of Construction	205,547			205,547

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

**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)	(62,654)
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Vacation Accrual		2,436
Depreciation		47,045
Pension & Retirement Benefits		13,266
Incentive Accrual		(54)
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Other Amortization		7,751
CIAC Amortization		27,919
Federal tax net income		(35,631)

Computation of tax :

**WATER  
OPERATING  
SECTION**



UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2005
-------------------------------------

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)	\$ 2,442,004
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	(1,008,909)
110	Accumulated Amortization		-
271	Contributions in Aid of Construction	W-7	(1,210,141)
252	Advances for Construction	F-20	
	Subtotal		\$ 222,954
272	Add:	W-8(a)	\$ 205,547
	Accumulated Amortization of Contributions in Aid of Construction		
	Subtotal		\$ 428,501
114	Plus or Minus:	F-7	
	Acquisition Adjustments (2)		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		21,084
	Other (Specify):		
	WATER RATE BASE		\$ 449,585
	WATER OPERATING INCOME	W-3	\$ (57,041)
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)		-12.69%

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, 2005
--

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	\$ 209,908
	Operating Revenues		
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 209,908
401	Operating Expenses	W-10(a)	\$ 168,670
403	Depreciation Expense	W-6(a)	98,529
	Less: Amortization of CIAC	W-8(a)	(43,421)
	Net Depreciation Expense		\$ 55,108
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		18,094
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		22,500
408.12	Payroll Taxes		2,577
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 43,171
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		\$ 266,949
	Utility Operating Income		\$ (57,041)
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		\$ (57,041)

UTILITY NAME: East Central Florida Services Inc.

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

YEAR OF REPORT  
December 31, 2005

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	477,780			477,780
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements	25,133			25,133
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes	86,258			86,258
307	Wells and Springs	528,702			528,702
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	511,956			511,956
320	Water Treatment Equipment	18,897			18,897
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	680,553			680,553
333	Services				
334	Meters and Meter Installations	18,631			18,631
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment	58,389			58,389
340	Office Furniture and Equipment	5,500			5,500
341	Transportation Equipment	22,547			22,547
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	7,658			7,658
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	<b>TOTAL WATER PLANT</b>	<b>2,442,004</b>			<b>2,442,004</b>

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

W-4(a)  
GROUP 1



UTILITY NAME: East Central Florida Services, Inc

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

YEAR OF REPORT  
December 31, 2005

**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	477,780	477,780				
302	Franchises	-					
303	Land and Land Rights	-					
304	Structures and Improvements	25,133		25,133			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	86,258	86,258				
307	Wells and Springs	528,702	528,702				
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	-					
311	Pumping Equipment	511,956		511,956			
320	Water Treatment Equipment	18,897			18,897		
330	Distribution Reservoirs and Standpipes	-					
331	Transmission and Distribution Mains	680,553				680,553	
333	Services	-					
334	Meters and Meter Installations	18,631				18,631	
335	Hydrants	-					
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	58,389		58,389			
340	Office Furniture and Equipment	5,500					5,500
341	Transportation Equipment	22,547					22,547
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	7,658					7,658
344	Laboratory Equipment	-					
345	Power Operated Equipment	-					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	-					
	TOTAL WATER PLANT	2,442,004	1,092,740	595,478	18,897	699,184	35,705

W-4(b)  
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31,

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			
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.

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

YEAR OF REPORT  
December 31, 2005

**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	268,752	23,888		23,888
304	Structures and Improvements	7,887	761		761
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes	21,542	2,157		2,157
307	Wells and Springs	251,200	12,746		12,746
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	211,875	33,036		33,036
320	Water Treatment Equipment	8,686	962		962
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	57,917	19,249		19,249
333	Services				
334	Meters and Meter Installations	10,456	926		926
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment	46,379	868		868
340	Office Furniture and Equipment	5,500			
341	Transportation Equipment	13,466	3,758		3,758
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	6,720	179		179
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		910,380	98,529	-	98,529

\* 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.

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

YEAR OF REPORT  
December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (1)
301	Organization					292,640
304	Structures and Improvements					8,648
305	Collecting and Impounding Reservoirs					-
306	Lake, River and Other Intakes					23,699
307	Wells and Springs					263,946
308	Infiltration Galleries and Tunnels					-
309	Supply Mains					-
310	Power Generation Equipment					-
311	Pumping Equipment					244,911
320	Water Treatment Equipment					9,648
330	Distribution Reservoirs and Standpipes					-
331	Transmission and Distribution Mains					77,166
333	Services					-
334	Meters and Meter Installations					11,382
335	Hydrants					-
336	Backflow Prevention Devices					-
339	Other Plant Miscellaneous Equipment					47,247
340	Office Furniture and Equipment					5,500
341	Transportation Equipment					17,224
342	Stores Equipment					-
343	Tools, Shop and Garage Equipment					6,899
344	Laboratory Equipment					-
345	Power Operated Equipment					-
346	Communication Equipment					-
347	Miscellaneous Equipment					-
348	Other Tangible Plant					-
TOTAL WATER ACCUMULATED DEPRECIATION						1,008,909

W-6(b)  
GROUP 1



UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

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	162,126
Debits during the year: Accruals charged to Account 272	43,421
Other debits (specify) :	
Total debits	43,421
Credits during the year (specify) :	
Total credits	-
Balance end of year	205,547

W-8(a)  
GROUP 1



UTILITY NAME: East Central Florida Services Inc.

**YEAR OF REPORT**  
December 31, 2005

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	153,743
	Unmetered Water Revenue Agriculture			
461.1	Metered Water Revenue:	65	65	23,288
	Sales to Residential Customers			
461.2	Sales to Commercial Customers	13	13	31,423
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	78	78	54,711
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	-	-	208,454
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			1,454
	Total Other Water Revenues			1,454
	Total Water Operating Revenues			209,908

\* 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, 2005
--

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	31,112		5,752
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	13,266		
610	Purchased Water	-		
615	Purchased Power	5,624	5,624	
616	Fuel for Power Production	12,838		
618	Chemicals	-		
620	Materials and Supplies	27,374	1,854	
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	10,229		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	11,711		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	30,379	22,780	272
641	Rental of Building/Real Property	12,676	10,861	
642	Rental of Equipment	-		
650	Transportation Expenses	8,470		
656	Insurance - Vehicle	700	-	
657	Insurance - General Liability	-		
658	Insurance - Workman's Comp.	1,849	-	
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	2,443		
	Total Water Utility Expenses	168,670	41,119	6,024

W-10(a)  
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2005
-------------------------------------

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)
209	10,948	21	125		14,057
					13,266
					12,838
	25,520				
					10,229
					11,711
1,258	6,068				1,815
					8,470
					700
					1,849
					2,443
1,467	42,536	21	125	-	77,378

W-10(b)  
GROUP1

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

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		31		31	31
March		38		38	38
April		15		15	15
May		72		72	72
June		88		88	88
July		1,516		1,516	1,516
August		630		630	630
September		570		570	570
October		294		294	294
November		-		-	-
December		399		399	399
Total for Year		3,653		3,653	3,653

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, 2005
-------------------------------------

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.			

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

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		94		94	94
February		-		-	-
March		121		121	121
April		-		-	-
May		83		83	83
June		-		-	-
July		193		193	193
August		-		-	-
September		225		225	225
October		-		-	-
November		128		128	128
December		-		-	-
Total for Year		844		844	844

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 9 general 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, 2005
--

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		922		922	922
February		-		-	-
March		895		895	895
April		-		-	-
May		877		877	877
June		-		-	-
July		803		803	803
August		-		-	-
September		1,011		1,011	1,011
October		-		-	-
November		1,000		1,000	1,000
December		-		-	-
Total for Year		5,508		5,508	5,508

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 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, 2005

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, 2005

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	64	64
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				69

**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:  $(5,507,571 \text{ Gallons} / (64+5)) / 365 = 218 \text{ gallons/day/home}$



UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
December 31, 2005

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:  $(3,653,000 \text{ gallons} / 365 \text{ days}) / 350 \text{ gallons/day} = 28.6 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

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	6	6
3/4"	Displacement	1.5	-	
1"	Displacement	2.5	3	7.5
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
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				31.5

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

Use one of the following methods:

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

ERC Calculation: $(844,328 \text{ gallons} / 365 \text{ days}) = 6.4 \text{ ERC}$
---

UTILITY NAME: East Central Florida Services, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

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

(1,683,164,176 gallons/365 days)/ 350 gallons per day = 13,175 ERC.
---

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT  
December 31, 2005

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. 6.4 ERC
2. Maximum number of ERCs * which can be served. 31.5 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 31.5 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?
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
12. Water Management District Consumptive Use Permit # 3426
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?

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

UTILITY NAME: East Central Florida Services, Inc.

**YEAR OF REPORT**  
**December 31, 2005**

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. 28.6 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. 171,000gpd/350=468 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?
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
12. Water Management District Consumptive Use Permit # 709964
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2005
-------------------------------------

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. 13,175 ERC
2. Maximum number of ERCs * which can be served. $6,998,990,000 \text{ gal(CUP)}/365/350 = 54,787$
3. Present system connection capacity (in ERCs *) using existing lines. 54,787
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?
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
12. Water Management District Consumptive Use Permit # 3426, 230 and 71913  a. Is the system in compliance with the requirements of the CUP? Yes  b. If not, what are the utility's plans to gain compliance?

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2005
-------------------------------------

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. 68 Customers @ 218 gal/day
2. Maximum number of ERCs * which can be served. 69 ERC (meter equiv)
3. Present system connection capacity (in ERCs *) using existing lines. 69 ERC (meter equiv)
4. Future connection capacity (in ERCs *) upon service area buildout. Unknown
5. Estimated annual increase in ERCs *. Unknown
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? None
10. If the present system does not meet the requirements of DEP rules:  a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP?  c. When will construction begin?  d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID # 3494399
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

# **WASTEWATER OPERATING SECTION**

**Note:** This utility is a water only service; therefore, Pages S-1 through S-13 have been omitted from this report.



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

*Company: East Central Florida Services, Inc.  
For the Year Ended December 31, 2005*

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	153,743	153,743	\$
Unmetered Water Revenues (460) Ag Water			
Total Metered Sales (461.1 - 461.5)	54,711	54,711	
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)	1,454	1,454	
Total Other Water Revenues (469 - 474)			
<b>Total Water Operating Revenue</b>	<b>209,908</b>	<b>209,908</b>	<b>\$</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>209,908</b>	<b>209,908</b>	<b>\$</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).