

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. Darrick Whipple
St. Cloud, FL 34773
WU643-25-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

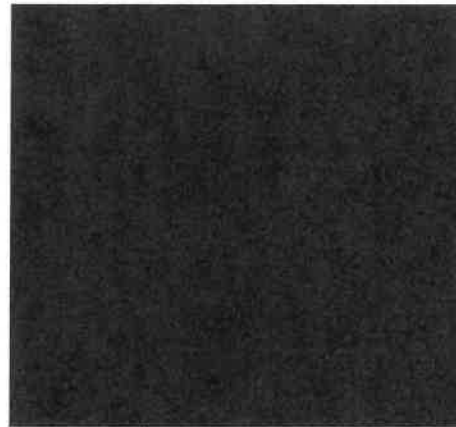
Received by

The Florida Public Service Commission

APR 24 2026

Division of

Accounting and Finance



PUBLIC SERVICE COMMISSION

FOR THE
YEAR ENDED DECEMBER 31, 2025

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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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EXECUTIVE
SUMMARY

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Utility Name: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY to the best of my knowledge and beliefs

YES

NO

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

YES

NO

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

YES

NO

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

YES

NO

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

Items Certified

1. 2. 3. 4.


(Signature of Chief Executive Officer of the utility) *

1. 2. 3. 4.


(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, 2025

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:

Darrick Whipple
13754 Deseret Lane
St. Cloud, FL 34773

Telephone: 850-340-1065

E Mail: dwhipple@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:

Darrick Whipple
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		

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
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COMPANY PROFILE

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

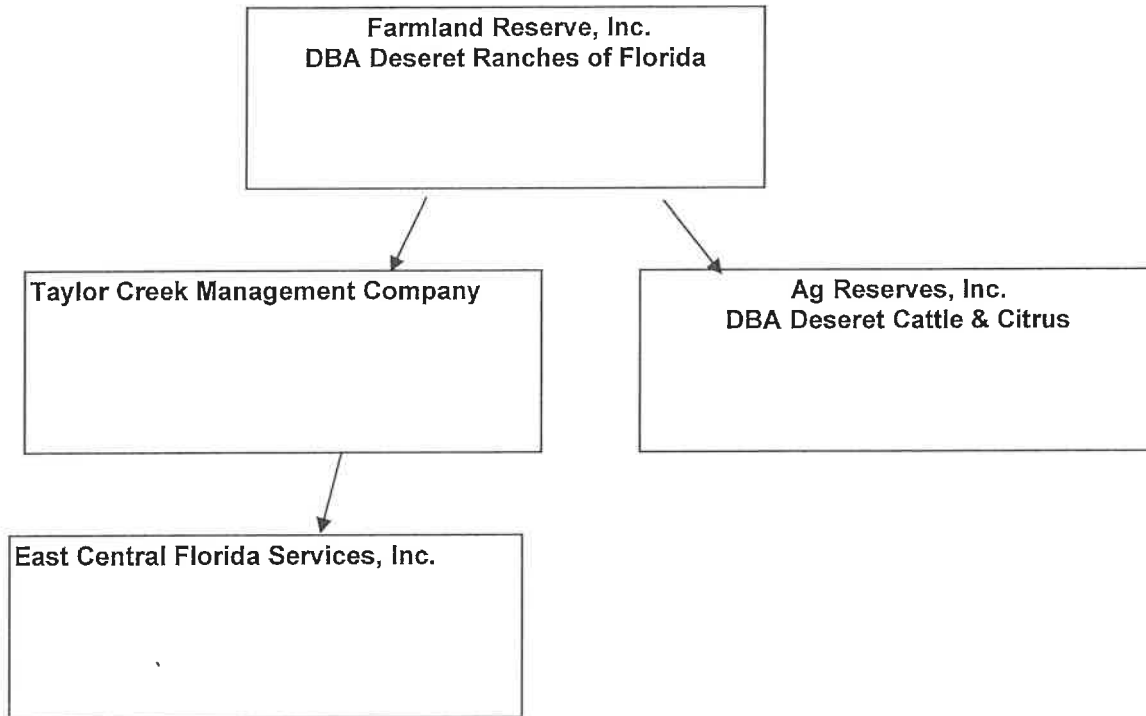
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

<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, 2025

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/Chairman of the Board	<1%	0
Clinton E Richardson	Director/ President	<1%	0
Darrick Whipple	Vice President	5%	0
Paul L. Allen	Secretary/Treasurer/Director	<1%	0
Brent J Garlick	Director	<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/Chairman of the Board	1	0
Clinton E Richardson	Director/ President	1	0
Paul L. Allen	Secretary/Treasurer/Director	1	0
Brent J Garlick	Director	1	0

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Financial Section

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
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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)
101-106	UTILITY PLANT Utility Plant	F-7	4,315,214	4,433,122
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,853,303)	(1,975,342)
	Net Plant		2,461,911	2,457,780
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		2,461,911	2,457,780
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		1,650,512	1,424,857
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	26,799	26,819
145	Accounts Receivable from Associated Companies	F-12	14,219	7,352
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		-	-
161	Stores Expense			
162	Prepayments		4,696	4,811
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	-	-
	Total Current and Accrued Assets		1,696,226	1,463,839

* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025

**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		4,158,138	3,921,619

* 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, 2025

**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	(2,495,140)	(2,671,343)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			3,517,864	3,341,661
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	4,574	6,893
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	27,987	10,152
Total Current & Accrued Liabilities			32,561	17,045

* Not Applicable for Class B Utilities

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
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**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		18,535	15,316
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		18,535	15,316
271	CONTRIBUTIONS IN AID OF CONSTRUCTION Contributions in Aid of Construction	F-22	1,565,324	1,565,324
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(976,147)	(1,017,727)
	Total Net C.I.A.C.		589,177	547,597
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		-	-
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		-	-
	TOTAL EQUITY CAPITAL AND LIABILITIES		4,158,138	3,921,619

UTILITY NAME: East Central Florida Services, Inc.

<p>YEAR OF REPORT December 31, 2025</p>

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)	293,552	310,050
	Operating Revenues			
469,530	Less: Guaranteed Revenue and AFPI	~ F-3(b)		
	Net Operating Revenues		293,552	310,050
401	Operating Expenses	F-3(b)	404,950	408,789
403	Depreciation Expense:	F-3(b)	126,829	132,051
	Less: Amortization of CIAC	F-22	(19,015)	(41,579)
	Net Depreciation Expense		107,814	90,472
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	32,583	33,731
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		545,347	532,992
	Net Utility Operating Income		(251,795)	(222,942)
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		19,137	-
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		(232,658)	(222,942)

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

F-3(a)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
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COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
310,050		
310,050		
408,789		
132,051		
(41,579)		
90,472		
33,731		
532,992		
(222,942)		
-		
(222,942)		

* 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)]			(232,658)	(222,942)
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		101,379	52,261
421	Nonutility Income		(9,832)	(5,521)
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			91,547	46,740
408.20	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes		-	-
411.20	Provision for Deferred Income Taxes - Credit		-	-
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			-	-
427	INTEREST EXPENSE Interest Expense	F-19	-	-
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			-	-
433	EXTRAORDINARY ITEMS Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			-	-
NET INCOME			(141,111)	(176,202)

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	3,279,911	
	Less:			
	Nonused and Useful Plant (1)		-	
108	Accumulated Depreciation	F-8	(1,975,342)	
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,565,324)	
252	Advances for Construction	F-20	-	
Subtotal			(260,755)	
272	Add:	F-22		
	Accumulated Amortization of Contributions in Aid of Construction		1,017,727	
Subtotal			756,972	
114	Plus or Minus:	F-7		
	Acquisition Adjustments (2)		-	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	
	Working Capital Allowance (3)		51,099	
	Other (Specify):			
RATE BASE			808,071	
NET UTILITY OPERATING INCOME			(222,942)	
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-27.59%	

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	3,341,661			(3,341,661)		-
Preferred Stock						
Long Term Debt	-					-
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	3,341,661			(3,341,661)		-

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

Adjustment Clearing out negative equity

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

**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	3,279,911			3,279,911
102	Utility Plant Leased to Other	-			-
103	Property Held for Future Use	-			-
104	Utility Plant Purchased or Sold	-			-
105	Construction Work in Progress	1,153,211			1,153,211
106	Completed Construction Not Classified				-
	Total Utility Plant	4,433,122	-	-	4,433,122

**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.

YEAR OF REPORT
December 31, 2025

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108 Balance first of year	1,853,303			1,853,303
Credit during year: Accruals charged to: Account 108.1 (1)	132,051			132,051
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	132,051	-	-	132,051
Debits during year: Book cost of plant retired	10,013			10,013
Cost of Removal				
Other Debits (specify):				
Total Debits	10,013			10,013
Balance end of year	1,975,342			1,975,342
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, 2025
--

INVESTMENTS AND SPECIAL FUNDS

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

**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):	26,819
Water	
Wastewater	
Other	
Total Customer Accounts Receivable	26,819
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Total Other Accounts Receivable	-
NOTES RECEIVABLE (Account 144):	
Total Notes Receivable	-
Total Accounts and Notes Receivable	26,819
ACCUMULATED PROVISION FOR	-
Add: Provision for uncollectibles for current year	
Collection of accounts previously written off	
Utility Accounts	-
Others	
Total Additions	-
Deduct accounts written off during year:	
Utility Accounts	
Others	
Total accounts written off	-
Balance end of year	-
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	26,819

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

**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, 2025

MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

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

TOTAL MISCELLANEOUS DEFERRED DEBITS

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
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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	(2,495,142)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	
	<u>Rounding</u>	1
	Total Credits:	
	Debits:	
	Total Debits:	-
435	Balance Transferred from Income	(176,202)
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	(2,671,343)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	-
Total Retained Earnings		(2,671,343)
Notes to Statement of Retained Earnings:		

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

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

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

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)							BALANCE END OF YEAR (b)
Accounts Payable - Trade							4,301
Accounts Payable - Miscellaneous							101
Payroll Clearing							5,943
FICA Payable							1,774
Federal Withholding Payable							552
Savings & Investment Payable							(560)
Roth IRA Payable							-
Thrift Loan Payable							-
Flex Spending Payable							(3,138)
Health Insurance Payable							1,311
Supplemental Health Payable							(205)
Life Insurance Payable							-
Met Life Payable							-
Federal Unemployment Payable							34
State Unemployment Payable FL							39
Total Miscellaneous Current and Accrued Liabilities							10,152

ADVANCES FOR CONSTRUCTION

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

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
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**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	1,565,324			1,565,324
Add credits during year:	-			-
Less debit charged during the year	-			-
Total Contribution In Aid of Construction	1,565,324			1,565,324

**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	976,147			976,147
Debits during the year:	41,580			41,580
Credits during the year	-			-
Total Accumulated Amortization of Contributions In Aid of Construction	1,017,727			1,017,727

Water Operating Section

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025

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)	\$ 3,279,911
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	(1,975,342)
110	Accumulated Amortization		-
271	Contributions in Aid of Construction	W-7	(1,565,324)
252	Advances for Construction	F-20	
		Subtotal	\$ (260,755)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,017,727
		Subtotal	\$ 756,972
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		51,099
	Other (Specify):		
		WATER RATE BASE	\$ 808,071
	WATER OPERATING INCOME	W-3	\$ (222,942)
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)		-27.59%

NOTES : (1) (2)
 Estimate based on the methodology used in the last rate proceeding.
 Include only those Acquisition Adjustments that have been approved by the Commission.
 Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.
 (3)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

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	\$ 310,050
	Operating Revenues		
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 310,050
401	Operating Expenses	W-10(a)	\$ 408,789
403	Depreciation Expense	W-6(a)	132,051
	Less: Amortization of CIAC	W-8(a)	(41,579)
	Net Depreciation Expense		\$ 90,472
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		13,952
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		2,066
408.12	Payroll Taxes		9,757
408.13	Other Taxes and Licenses		7,956
408	Total Taxes Other Than Income		\$ 33,731
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		\$ 532,992
	Utility Operating Income		\$ (222,942)
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		\$ (222,942)

W-3
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025

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	991,385	-		991,385
302	Franchises	-			-
303	Land and Land Rights	-			-
304	Structures and Improvements	76,619		-	76,619
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	-		-	-
307	Wells and Springs	1,097,467	21,056	16,248	1,102,275
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	55,015	8,983	-	63,998
311	Pumping Equipment	77,544	-	-	77,544
320	Water Treatment Equipment	42,000		-	42,000
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	662,053		-	662,053
333	Services	-			-
334	Meters and Meter Installations	-		-	-
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	-		-	-
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	171,261	-	-	171,261
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	74,596	18,180	-	92,776
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER PLANT		3,247,941	48,218	16,248	3,279,911

NOTE:

UTILITY NAME: East Central Florida Services, Inc

YEAR OF REPORT
December 31, 2025

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	991,385	991,385				
302	Franchises	-					
303	Land and Land Rights	-					
304	Structures and Improvements	76,619		76,619			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	1,102,275	1,102,275				
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	-					
310	Power Generation Equipment	63,998		63,998			
311	Pumping Equipment	77,544		77,544			
320	Water Treatment Equipment	42,000			42,000		
330	Distribution Reservoirs and Standpipes	-					
331	Transmission and Distribution Mains	662,053				662,053	
333	Services	-					
334	Meters and Meter Installations	-					
335	Hydrants	-					
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	-					
340	Office Furniture and Equipment	-					
341	Transportation Equipment	171,261					171,261
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	92,776					92,776
344	Laboratory Equipment	-					
345	Power Operated Equipment	-					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	-					
	TOTAL WATER PLANT	3,279,911	2,093,660	218,160	42,000	662,053	264,037

W-4(b)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

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, 2025

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	567,008	27,016		27,016
304	Structures and Improvements	39,707	2,202		2,202
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	-	-		-
307	Wells and Springs	661,187	33,772		33,772
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	22,206	8,081		8,081
311	Pumping Equipment	44,295	3,675		3,675
320	Water Treatment Equipment	34,859	1,318		1,318
330	Distribution Reservoirs and Standpipes	-			-
331	Transmission and Distribution Mains	388,329	17,364		17,364
333	Services	-			-
334	Meters and Meter Installations	-			-
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	-	-		-
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	63,971	29,765		29,765
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	31,741	8,857		8,857
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER ACCUMULATED DEPRECIATION		1,853,303	132,051	-	132,051

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

W-6 (a)
Group 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

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

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

ACCT. NO. (c)	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) (l)
301	Organization			0	(0)	594,025.00
304	Structures and Improvements	-		1	1	41,908.00
305	Collecting and Impounding Reservoirs					-
306	Lake, River and Other Intakes					-
307	Wells and Springs	10,013		-1	10,011	684,948.00
308	Infiltration Galleries and Tunnels					-
309	Supply Mains					-
310	Power Generation Equipment	-		0	0	30,287.00
311	Pumping Equipment	-		-1	(1)	47,971.00
320	Water Treatment Equipment	-		-1	(1)	36,178.00
330	Distribution Reservoirs and Standpipes					-
331	Transmission and Distribution Mains	-		-1	(1)	405,693.00
333	Services					-
334	Meters and Meter Installations	-				-
335	Hydrants					-
336	Backflow Prevention Devices					-
339	Other Plant Miscellaneous Equipment	-				-
340	Office Furniture and Equipment					-
341	Transportation Equipment	-		2	2	93,734.00
342	Stores Equipment					-
343	Tools, Shop and Garage Equipment	-		0	(0)	40,598.00
344	Laboratory Equipment					-
345	Power Operated Equipment					-
346	Communication Equipment					-
347	Miscellaneous Equipment					-
348	Other Tangible Plant					-
TOTAL WATER ACCUMULATED DEPRECIATION		10,013	-	(0)	10,013	1,975,342.00

W-6(b)
GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

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	976,147
Debits during the year: Accruals charged to Account 272	41,579
Other debits (specify) :	
Rounding correction to beginning balance	1
Total debits	41,580
Credits during the year (specify) :	
Abandoned Citrus Pumps Disposal	
Total credits	-
Balance end of year	1,017,727

W-8(a)
 GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

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	219,605
	Unmetered Water Revenue Agriculture			
461.1	Metered Water Revenue:	73	73	33,408
	Sales to Residential Customers			
461.2	Sales to Commercial Customers	5	5	57,038
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	78	78	90,445
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 **	-	-	310,050
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			310,050

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

** \$1 due to rounding \$310,051

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

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	110,927	2,405	401
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-		
604	Employee Pensions and Benefits	102,349		
610	Purchased Water	-		
615	Purchased Power	15,067	15,067	
616	Fuel for Power Production	-		
618	Chemicals	978		
620	Materials and Supplies	37,223	4,567	5,835
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	14,847		
633	Contractual Services - Legal	-		
634	Contractual Services - Mgt. Fees	36,225		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	52,010	-	-
641	Rental of Building/Real Property	19,046	15,352	
642	Rental of Equipment	-		
650	Transportation Expenses	13,824		
656	Insurance - Vehicle	1,280		
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	5,014	-	
	Total Water Utility Expenses	408,789	37,390	6,235

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

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

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (d)	.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)
-	91,247	401	-	-	16,474
					102,349
978					
177	24,171		1,811		662
					14,847
					36,225
					-
	30,004		-		22,006
					3,695
					13,824
					1,280
	150				4,864
1,155	145,571	401	1,811	-	216,225

Salaries and Wages - Employees
Salaries and Wages - Officers, Directors and Majority Stockholders
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 - Met. Fees
Contractual Services - Testing
Contractual Services - Other
Rental of Building/Real Property
Rental of Equipment
Transportation Expenses
Insurance - Vehicle
Insurance - General Liability
Insurance - Workman's Comp.
Insurance - Other
Advertising Expense
Regulatory Commission Expenses
- Amortization of Rate Case Expense
Regulatory Commission Exp.-Other
Water Resource Conservation Exp.
Bad Debt Expense
Miscellaneous Expenses

W-10(b)

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

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

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (t)
January		157		157	157
February		157		157	157
March		157		157	157
April		157		157	157
May		157		157	157
June		157		157	157
July		116		116	116
August		116		116	116
September		37		37	37
October		40		40	40
November		97		97	97
December		-		-	-
Total for Year		1,348		1,348	1,348

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, 2025
--

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.

YEAR OF REPORT December 31, 2025

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		348		348	348
February		350		350	350
March		109		109	109
April		106		106	106
May		53		53	53
June		53		53	53
July		77		77	77
August		76		76	76
September		176		176	176
October		619		619	619
November		45		45	45
December		46		46	46
Total for Year		2,058		2,058	2,058

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

Point of delivery

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

SOURCE OF SUPPLY

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

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

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) (t)
January		380.36		380	380
February		377.86		378	378
March		494.01		494	494
April		496.51		497	497
May		370.85		371	371
June		366.60		367	367
July		293.55		294	294
August		293.55		294	294
September		267.66		268	268
October		267.66		268	268
November		315.36		315	315
December		315.36		315	315
Total for Year		4,241		4,241	4,241

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

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

SOURCE OF SUPPLY

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

W-11

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

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, 2025
--

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	72	72
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	2	10
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				82

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: $(4,239 \text{ Gallons}/365/72) = 161 \text{ gallons/day/home}$
--

W-13
GROUP 1

SYSTEM

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

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: $1,348 \text{ gallons} / 365 \text{ days} / 350 \text{ gallons/day} = 10 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

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: $(2,058 \text{ gallons} / 365 / 350 \text{ days}) = 16 \text{ ERC}$

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT December 31, 2025
--

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 (e x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		-
12"	Turbine	215.0		
Total Water System Meter Equivalents				Unmetered Water

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

N/A

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

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. 17 ERC

2. Maximum number of ERCs * which can be served. 57 ERC (meter equiv)

3. Present system connection capacity (in ERCs *) using existing lines. 17 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, 2025

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

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * the system can efficiently serve. 13 ERC

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

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

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

5. Estimated annual increase in ERCs *. Unknown

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

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

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

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

None

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

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

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

b. Have these plans been approved by DEP?

c. When will construction begin?

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # N/A

12. Water Management District Consumptive Use Permit # 70964

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

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

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

W-14

GROUP 1

UTILITY NAME: East Central Florida Services, Inc.

YEAR OF REPORT
December 31, 2025

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, 2025

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, 2024</i>			
(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:	Ⓣ 219,605	Ⓣ 219,605	Ⓣ -
Unmetered Water Revenues (460) Ag Water			
Total Metered Sales (461.1 - 461.5)	Ⓣ 90,445	90,446	Ⓣ (1)
Total Fire Protection Revenue (462.1 - 462.2)			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)			
Total Water Operating Revenue	Ⓣ 310,050	Ⓣ	Ⓣ (1)
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	Ⓣ 310,050	Ⓣ	Ⓣ (1)
Explanations: Rounding difference \$1 metered sales			
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).			