

**OFFICIAL COPY**  
**Sewer Listing of System Groups**  
**DIVISION OF**

**WATER AND SEWER**

**DO NOT REMOVE FROM THIS OFFICE**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated into the same certificate number should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The sewer financial schedules (S-1 through S-10) should be filed for the group in total. The sewer engineering schedules (S-11 through S-14) must be filed for each system in the group. All water pages should be arranged by group number. An example of system grouping follows:

<u>System Name</u>	<u>County</u>	<u>Cert. No.</u>	<u>Group No.</u>
Amelia Island	Nassau	122-S	1
Apple Valley	Seminole	226-S	2
Beacon Hills	Duval	124-S	3
Beecher's Point	Putnam	284-S	4
Buena Ventura Lakes	Osceola	289-S	5
Burnt Store	Charlotte/Lee	255-S	6
Chuluota	Seminole	226-S	7
Citrus Park	Marion	322-S	8
Covered Bridge	Highlands	359-S	9
Deltona Lakes	Volusia	182-S	10
Deep Creek	Charlotte	496-S	11
Fisherman's Haven	Martin	319-S	12
Florida Central Commerce Park	Seminole	226-S	13
Fox Run	Martin	319-S	14
Holiday Haven	Lake	120-S	15
Jungle Den	Volusia	182-S	16
Lake Gibson	Polk	506-S	17
Lehigh	Lee	255-S	18
Leilani Heights	Martin	319-S	19
Marion Oaks	Marion	322-S	20
Meredith Manor	Seminole	226-S	21
Morningview	Lake	120-S	22
Palm Port	Putnam	284-S	23
Palm Terrace	Pasco	154-S	24
Park Manor	Putnam	284-S	25
Salt Springs	Marion	322-S	26
Silver Lake Oaks	Putnam	284-S	27
South Forty	Marion	322-S	28
Spruce Creek Country Club	Marion	322-S	29
Stonecrest	Volusia	182-S	30
Sugar Mill	Volusia	182-S	31
Sunny Hills	Washington	435-S	32
Sunshine Parkway	Lake	120-S	33
Tropical Isles	St. Lucie	482-S	34

## Sewer Listing of System Groups

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff, should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The sewer financial schedules (S-1 through S-10) should be filed for the group in total. The sewer engineering schedules (S-11 through S-14) must be filed for each system in the group. All water pages should be arranged by group number. An example of system grouping follows:

<u>System Name</u>	<u>County</u>	<u>Cert. No.</u>	<u>Group No.</u>
Valencia Terrace	Lake	120-S	35
Venetian Village	Lake	120-S	36
Woodmere	Duval	124-S	37
Zephyr Shores	Pasco	154-S	38



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$9,239,327
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	69,208 3,781,171
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	5,458,972
252	Advances for Construction	F-21	
Subtotal			<u>(\$70,024)</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,455,050
Subtotal			<u>\$1,385,026</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	(374,942)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	207,034
	Working Capital Allowance (3)		115,942
	Other (Specify):		0
	Deferred Taxes		121,738
	Regulatory Asset		241,574
WASTEWATER RATE BASE			\$1,696,372
WASTEWATER OPERATING INCOME		S-3	275,218
ACHIEVED RATE OF RETURN			<u>16.22%</u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	1,449,676
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	109,998
<b>Net Operating Revenues</b>			1,339,677
401	<b>Operating Expenses</b>	S-10(a)	573,552
403	Depreciation Expense	S-6(a)	369,053
	Less: Amortization of CIAC	S-8(a)	170,143
<b>Net Depreciation Expense</b>			198,910
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(9,374)
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		65,235
408.11	Property Taxes		97,490
408.12	Payroll Taxes		21,211
408.13	Other Taxes and Licenses		103
408	<b>Total Taxes Other Than Income</b>		184,040
409.1	Income Taxes		135,985
410.1	Deferred Federal Income Taxes		(13,098)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(5,556)
<b>Utility Operating Expenses</b>			1,064,459
<b>Utility Operating Income</b>			275,218
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	109,998
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>385,217</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Nassau / Amelia Island

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	57,888	0	0	57,888
352	Franchises	3,803	0	0	3,803
353	Land and Land Rights	75,777	4,592	(2,957)	77,412
354	Structures and Improvements	357,512	48,481	(45,060)	360,933
355	Power Generation Equipment	86,370	0	0	86,370
360	Collection Sewers - Force	2,130,364	34,057	0	2,164,421
361	Collection Sewers - Gravity	1,135,857	105,340	(4,317)	1,236,880
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	428,574	12,629	0	441,203
364	Flow Measuring Devices	21,184	0	0	21,184
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	884,291	32,438	(10,321)	906,408
371	Pumping Equipment	1,247,811	61,889	(88,422)	1,221,278
374	Reuse Distribution Reservoirs	346,001	0	0	346,001
375	Reuse Transmission and Distribution Syste	40,247	0	0	40,247
380	Treatment and Disposal Equip	1,836,507	34,188	(2,510)	1,868,185
381	Plant Sewers	226,473	0	0	226,473
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	28,210	0	0	28,210
390	Office Furniture and Equip	71,101	75,220	(71,101)	75,220
391	Transportation Equipment	14,019	14,403	(14,019)	14,403
392	Stores Equipment	557	605	(557)	605
393	Tools, Shop and Garage Equip.	11,639	13,390	(11,639)	13,390
394	Laboratory Equipment	3,611	3,110	(3,611)	3,110
395	Power Operated Equipment	17,072	15,710	(17,072)	15,710
396	Communication Equipment	26,914	24,868	(26,914)	24,868
397	Miscellaneous Equipment	5,354	4,656	(5,354)	4,656
398	Other Tangible Plant	0	468	0	468
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	9,057,136	486,044	(303,853)	9,239,327

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

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Nassau / Amelia Island

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	57,888	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
352	Franchises	3,803	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
353	Land and Land Rights		4,862	0	67,957	0	0	4,593
354	Structures and Improvements		0	0	312,445	0	0	48,488
355	Power Generation Equipment		0	0	86,370	0	0	XXXXXXX
360	Collection Sewers - Force		2,164,421	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
361	Collection Sewers - Gravity		1,236,880	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
362	Special Collecting Structures		0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
363	Services to Customers		441,203	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
364	Flow Measuring Devices		21,184	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
365	Flow Measuring Installations		0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
366	Reuse Services		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
367	Reuse Meters and Installations		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
370	Receiving Wells		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
371	Pumping Equipment		X X X X X X	906,408	X X X X X X	X X X X X X	X X X X X X	X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X	1,161,065	X X X X X X	X X X X X X	60,213	X X X X X X
375	Reuse Transmission and Distribution Syste		X X X X X X	X X X X X X	X X X X X X	X X X X X X	346,001	X X X X X X
380	Treatment and Disposal Equip		X X X X X X	X X X X X X	X X X X X X	X X X X X X	40,247	X X X X X X
381	Plant Sewers		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
382	Outfall Sewer Lines		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
389	Other Plant and Misc Equipment		0	0	4,870	23,340	0	X X X X X X
390	Office Furniture and Equip		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	75,220
391	Transportation Equipment		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	14,403
392	Stores Equipment		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	605
393	Tools, Shop and Garage Equip.		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	13,390
394	Laboratory Equipment		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,110
395	Power Operated Equipment		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	15,710
396	Communication Equipment		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	24,868
397	Miscellaneous Equipment		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	4,656
398	Other Tangible Plant		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	468
	Allocated General Plant		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0
	Total Wastewater Plant	61,691	3,968,550	2,067,473	2,189,896	399,745	446,461	205,511

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Nassau / Amelia Island

YEAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	11,526	1,543	0	1,543
354	Structures and Improvements	66,566	11,249	4,081	15,331
355	Power Generation Equipment	27,353	4,319	0	4,319
360	Collection Sewers - Force	1,122,014	71,508	0	71,508
361	Collection Sewers - Gravity	308,992	26,338	0	26,338
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	117,817	11,438	0	11,438
364	Flow Measuring Devices	24,938	(3,754)	0	(3,754)
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	397,751	29,816	0	29,816
371	Pumping Equipment	356,893	68,641	0	68,641
374	Reuse Distribution Reservoirs	131,186	19,237	0	19,237
375	Reuse Transmission and Distribution Mains	14,173	1,151	0	1,151
380	Treatment and Disposal Equip	785,990	102,991	0	102,991
381	Plant Sewers	70,437	6,477	0	6,477
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	13,002	1,568	0	1,568
390	Office Furniture and Equip	41,185	10,320	39,219	49,539
391	Transportation Equipment	13,070	1,840	13,340	15,180
392	Stores Equipment	310	33	355	388
393	Tools, Shop and Garage Equip.	6,464	659	6,859	7,517
394	Laboratory Equipment	1,739	203	1,614	1,817
395	Power Operated Equipment	11,676	778	10,982	11,760
396	Communication Equipment	7,622	2,382	7,762	10,143
397	Miscellaneous Equipment	1,668	293	1,691	1,985
398	Other Tangible Plant	6	23	105	128
	Total Depreciable Wastewater Plant In Service	3,532,378	369,053	86,007	455,060

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	13,069
354	Structures and Improvements	141 (4)	0	4,417 (3)	4,558	77,338
355	Power Generation Equipment	0	0	0	0	31,672
360	Collection Sewers - Force	0	0	0	0	1,193,522
361	Collection Sewers - Gravity	4,317	0	0	4,317	331,013
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	129,255
364	Flow Measuring Devices	0	0	0	0	21,184
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	10,321	0	0	10,321	417,246
371	Pumping Equipment	88,422	0	0	88,422	337,112
374	Reuse Distribution Reservoirs	0	0	0	0	150,423
375	Reuse Transmission and Distribution Mains	0	0	0	0	15,324
380	Treatment and Disposal Equip	2,510	0	0	2,510	886,471
381	Plant Sewers	0	0	0	0	76,914
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	14,570
390	Office Furniture and Equip	4,719 (4)	0	42,025 (3)	46,744	43,980
391	Transportation Equipment	1,135 (4)	250 (4)	13,243 (3)	14,129	14,121
392	Stores Equipment	0 (4)	0	377 (3)	377	321
393	Tools, Shop and Garage Equip.	79 (4)	0	7,881 (3)	7,960	6,021
394	Laboratory Equipment	28 (4)	0	2,152 (3)	2,181	1,375
395	Power Operated Equipment	317 (4)	0	11,929 (3)	12,246	11,190
396	Communication Equipment	19 (4)	0	9,958 (3)	9,977	7,789
397	Miscellaneous Equipment	41 (4)	0	2,473 (3)	2,514	1,138
398	Other Tangible Plant	0 (4)	0	12 (3)	12	122
	Total Depreciable Wastewater Plant In Service	112,049	250	94,468	206,267	3,781,171

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		5,100,737
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	150,708
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	220,623
Total Credits		371,330
Less debits charged during the year (All debits charged during the year must be explained below)		13,095
Total Contributions in Aid of Construction		<u>5,458,972</u>

Explain all debits charged to Account 271 below:	
Reclass CIAC to Water Account	\$13,095

SYSTEM NAME: Nassau / Amelia Island

**WASTEWATER 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)
New Connections	174	866 AVERAGE	150,708
Total Credits			<u>150,708</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,284,907
Debits during year: Accruals charge to Account 272 Other debits (specify):	170,143
Total Debits	170,143
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>1,455,050</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

**WATER CIAC SCHEDULE "B"**

CONTRIBUTIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b><u>HARRIS TEETER SHOPPING CENTER</u></b>		
COLLECTION SEWERS - FORCE	PROPERTY	13,839
COLLECTION SEWERS - GRAVITY	PROPERTY	67,955
RECEIVING WELLS	PROPERTY	32,438
PUMPING EQUIPMENT	PROPERTY	31,621
<b><u>OSPREY VILLAGE PHASE II</u></b>		
COLLECTION SEWERS - GRAVITY	PROPERTY	34,586
SERVICES	PROPERTY	11,334
<b><u>DEVELOPER RECEIVABLE</u></b>		
IMPACT MAINS	CASH RECEIVABLE	21,070
IMPACT FEES	CASH RECEIVABLE	7,780
TOTAL CREDITS		<u><u>220,623</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	1,733	1,872	641,849
522.2	Commercial Revenues	110	115	702,392
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>1,843</u>	<u>1,987</u>	<u>1,344,241</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>1,843</u>	<u>1,987</u> (7)	<u>1,344,241</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			109,998
	Unbilled Revenue			(4,564)
Total Other Wastewater Revenues				105,434
Total Wastewater Operating Revenues				<u>1,449,676</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>1,449,676</u>



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Nassau / Amelia Island

YEAR OF REPORT  
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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	177,180	23,763	1,471	1,356	23,311	92,212	15,453
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	58,062 (5)	7,811	483	446	7,663	30,311	5,080
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	41,545	XXXXXX	XXXXXX	XXXXXX	XXXXXX	41,545	XXXXXX
715	Purchased Power	82,418	0	0	16,536	XXXXXX	64,987	XXXXXX
716	Fuel for Power Purchased	489	489	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	29,035	0	0	0	0	29,035	0
720	Materials and Supplies	52,083	0	7,569	7	30,397	6,831	3,999
731	Contractual Services - Eng.	424	420	0	0	0	0	0
732	Contractual Services - Acct.	1,068	0	0	0	0	0	0
733	Contractual Services - Legal	2,673	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	26,651	0	0	0	0	26,651	0
736	Contractual Services - Other	34,449	0	0	39	0	0	3,948
741	Rental of Building/Real Property	1,813	0	0	0	0	0	0
742	Rental of Equipment	601	0	0	0	480	0	0
750	Transportation Expenses	19,852	0	0	0	0	16,362	0
756	Insurance - Vehicle	957	0	0	0	0	0	0
757	Insurance - General Liability	2,035	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,150 (5)	245	15	14	240	950	159
759	Insurance - Other	255	0	0	0	0	0	0
760	Advertising Expense	599	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	7,003	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	2,039	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	3,270	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	26,901	4,072	0	0	4,367	0	0
	Total Wastewater Utility Expenses	573,552	36,799	9,538	18,398	66,457	308,883	28,639

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Nassau / Amelia Island

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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (i)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	7,989	11,625				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	2,642	3,626				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	37	857	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	1,038	2,243				
731	Contractual Services - Eng.	0	4				
732	Contractual Services - Acct.	0	1,068				
733	Contractual Services - Legal	0	2,673				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	306	30,462				
741	Rental of Building/Real Property	22	1,506				
742	Rental of Equipment	5	99				
750	Transportation Expenses	0	3,485				
756	Insurance - Vehicle	0	957				
757	Insurance - General Liability	0	2,035				
758	Insurance - Workman's Compensation	82	445				
759	Insurance - Other	0	255				
760	Advertising Expense	0	599	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	7,003	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	2,039				
770	Bad Debt Expense	3,270	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	7,081	11,382				
	Total Wastewater Utility Expenses	22,473	82,363	0	0	0	0
			73,321				

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$179,095
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	99,147
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	62,883
252	Advances for Construction	F-21	
Subtotal			<u>\$17,065</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$51,998
Subtotal			<u>\$69,063</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		12,551
	Other (Specify):		0
	Deferred Taxes		6,142
	Regulatory Asset		20,010
WASTEWATER RATE BASE			\$107,767
WASTEWATER OPERATING INCOME		S-3	7,671
ACHIEVED RATE OF RETURN			<u><u>7.12%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	80,645
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	392
<b>Net Operating Revenues</b>			80,253
401	<b>Operating Expenses</b>	S-10(a)	61,963
403	Depreciation Expense	S-6(a)	6,839
	Less: Amortization of CIAC	S-8(a)	2,052
<b>Net Depreciation Expense</b>			4,787
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,629
408.11	Property Taxes		267
408.12	Payroll Taxes		296
408.13	Other Taxes and Licenses		10
408	<b>Total Taxes Other Than Income</b>		4,202
409.1	Income Taxes		2,362
410.1	Deferred Federal Income Taxes		(624)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(108)
<b>Utility Operating Expenses</b>			72,582
<b>Utility Operating Income</b>			7,671
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	392
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>8,063</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Apple Valley

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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	715	0	0	715
353	Land and Land Rights	1,142	432	(298)	1,276
354	Structures and Improvements	4,548	4,563	(4,548)	4,563
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	119,481	(0)	0	119,481
361	Collection Sewers - Gravity	18,925	(0)	0	18,925
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	9,790	(0)	0	9,790
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	3,819	0	0	3,819
371	Pumping Equipment	6,181	0	0	6,181
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	7,176	7,079	(7,176)	7,079
390	Office Furniture and Equip	1,415	1,356	(1,415)	1,356
391	Transportation Equipment	56	57	(56)	57
392	Stores Equipment	1,175	1,260	(1,175)	1,260
393	Tools, Shop and Garage Equip.	364	293	(364)	293
394	Laboratory Equipment	1,723	1,478	(1,723)	1,478
395	Power Operated Equipment	2,716	2,340	(2,716)	2,340
396	Communication Equipment	540	438	(540)	438
397	Miscellaneous Equipment	0	44	0	44
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	179,766	19,340	(20,011)	179,095

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

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Apple Valley

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	715	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	XXXXXX	0	844	0	0	432
354	Structures and Improvements	XXXXXX	0	0	0	0	0	4,563
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXXXXXX
360	Collection Sewers - Force	XXXXXX	119,481	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	18,925	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	9,790	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	3,819	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	6,181	XXXXXXXXXX	0	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	7,079
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,356
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	57
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,260
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	293
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,478
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,340
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	438
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	44
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	715	148,195	10,000	844	0	0	19,341

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Apple Valley

YEAR OF REPORT  
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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	324	18	0	18
354	Structures and Improvements	448	139	384 (3)	523
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	72,208	3,979	0	3,979
361	Collection Sewers - Gravity	1,903	420	0	420
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	4,024	257	0	257
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	1,975	127	0	127
371	Pumping Equipment	5,011	343	0	343
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	(17,496)	0	17,496 (2)	17,496
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	20	0	0	0
389	Other Plant and Miscellaneous Equipment	(24,223)	(0)	24,232 (2)	24,232
390	Office Furniture and Equip	4,157	971	3,691 (3)	4,662
391	Transportation Equipment	1,319	173	1,255 (3)	1,429
392	Stores Equipment	31	3	33 (3)	36
393	Tools, Shop and Garage Equip.	652	62	645 (3)	707
394	Laboratory Equipment	175	19	152 (3)	171
395	Power Operated Equipment	1,178	73	1,034 (3)	1,107
396	Communication Equipment	769	224	730 (3)	955
397	Miscellaneous Equipment	168	28	159 (3)	187
398	Other Tangible Plant	1	2	10 (3)	12
	Total Depreciable Wastewater Plant In Service	52,644	6,839	49,823	56,661

\* Specify nature of transaction. Use ( ) to denote reversal entries.



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Apple Valley

YEAR OF REPORT  
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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	342
354	Structures and Improvements	13 (4)	0	499 (2,3)	513	458
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	76,187
361	Collection Sewers - Gravity	0	0	0	0	2,323
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	4,281
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	2,102
371	Pumping Equipment	0	0	0	0	5,354
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	20 (2)	20	0
389	Other Plant and Miscellaneous Equipment	0	0	9 (2)	9	0
390	Office Furniture and Equip	444 (4)	0	4,236 (3)	4,680	4,139
391	Transportation Equipment	107 (4)	24 (4)	1,335 (3)	1,419	1,329
392	Stores Equipment	0 (4)	0	37 (3)	37	30
393	Tools, Shop and Garage Equip.	7 (4)	0	785 (3)	793	567
394	Laboratory Equipment	3 (4)	0	214 (3)	217	129
395	Power Operated Equipment	30 (4)	0	1,202 (3)	1,232	1,053
396	Communication Equipment	2 (4)	0	989 (3)	991	733
397	Miscellaneous Equipment	4 (4)	0	244 (3)	248	107
398	Other Tangible Plant	0 (4)	0	2 (3)	2	11
	Total Depreciable Wastewater Plant In Service	610	24	9,572	10,159	99,147

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
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SYSTEM NAME: Seminole / Apple Valley

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		94,281
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	5,483
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		5,483
Less debits charged during the year (All debits charged during the year must be explained below)		36,881
Total Contributions in Aid of Construction		<u>62,883</u>

Explain all debits charged to Account 271 below:		
Reclass to water CIAC		17,681
Reclass to Chuluota plant		16,205
Refund of CIAC collected - City of Altamonte Springs		2,995
		<u>36,881</u>

SYSTEM NAME: Seminole / Apple Valley

**WASTEWATER 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)
New Connections	3	1,828 Average	5,483
Total Credits			<u>5,483</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	49,946
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,052
Total Debits	2,052
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>51,998</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u><u>0</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	157	159	62,546
522.2	Commercial Revenues	29	28	16,907
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>186</u>	<u>187</u>	<u>79,454</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>186</u>	<u>187</u> (7)	<u>79,454</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			392
	Unbilled Revenue			799
Total Other Wastewater Revenues				1,191
Total Wastewater Operating Revenues				<u>80,645</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>80,645</u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Apple Valley

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	4,042	29	0	52	1,855	106	154
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,312 (5)	10	0	17	610	35	51
710	Purchased Water	40,781	XXXXXX	XXXXXX	XXXXXX	XXXXXX	40,781	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	764	0	0	680	XXXXXX	0	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	5,157	0	3,790	0	108	202	748
731	Contractual Services - Eng.	40	39	0	0	0	0	0
732	Contractual Services - Acct.	101	0	0	0	0	0	0
733	Contractual Services - Legal	252	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	0	0	0	0	0	0	0
736	Contractual Services - Other	2,974	0	0	86	0	0	21
741	Rental of Building/Real Property	171	0	0	0	0	0	0
742	Rental of Equipment	11	0	0	0	0	0	0
750	Transportation Expenses	2,243	0	0	0	0	1,915	0
756	Insurance - Vehicle	90	0	0	0	0	0	0
757	Insurance - General Liability	191	0	0	0	0	0	0
758	Insurance - Workman's Compensation	72 (5)	0	0	1	19	1	2
759	Insurance - Other	24	0	0	0	0	0	0
760	Advertising Expense	56	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	659	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	192	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	308	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	2,523	786	0	0	0	0	0
	Total Wastewater Utility Expenses	61,963	865	3,790	836	2,591	43,039	976



WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	752	1,094				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	249	341				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	81				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	98	211				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	101				
733	Contractual Services - Legal	0	252				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	2,867				
741	Rental of Building/Real Property	29	142				
742	Rental of Equipment	2	9				
750	Transportation Expenses	1	328				
756	Insurance - Vehicle	0	90				
757	Insurance - General Liability	0	191				
758	Insurance - Workman's Compensation	8	42				
759	Insurance - Other	0	24				
760	Advertising Expense	0	56				
766	Regulatory Commission Expenses	0	659	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	192	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	308	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	666	1,071	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	2,115	7,751	0	0	0	0
			6,900				

## FLORIDA WATER SERVICE CORPORATION

### FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$6,678,712
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,582,232
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	4,110,842
252	Advances for Construction	F-21	
	Subtotal		<u>\$985,638</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,257,819
	Subtotal		<u>\$2,243,457</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		173,673
	Other (Specify):		0
	Deferred Taxes		288,546
	Regulatory Asset		368,368
	WASTEWATER RATE BASE		\$3,074,044
	WASTEWATER OPERATING INCOME	S-3	274,444
	ACHIEVED RATE OF RETURN		<u>8.93%</u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Duval / Beacon Hills

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	1,496,930
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	15,859
<b>Net Operating Revenues</b>			1,481,071
401	<b>Operating Expenses</b>	S-10(a)	861,847
403	Depreciation Expense	S-6(a)	251,188
	Less: Amortization of CIAC	S-8(a)	120,926
<b>Net Depreciation Expense</b>			130,262
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		67,362
408.11	Property Taxes		64,527
408.12	Payroll Taxes		20,093
408.13	Other Taxes and Licenses		187
408	<b>Total Taxes Other Than Income</b>		152,169
409.1	Income Taxes		95,544
410.1	Deferred Federal Income Taxes		(29,156)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(4,039)
<b>Utility Operating Expenses</b>			1,206,627
<b>Utility Operating Income</b>			274,444
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	15,859
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u>290,303</u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Duval / Beacon Hills

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	5,623	0	0	5,623
353	Land and Land Rights	14,675	8,291	(5,680)	17,286
354	Structures and Improvements	264,838	87,018	(87,050)	264,806
355	Power Generation Equipment	85,927	0	0	85,927
360	Collection Sewers - Force	1,815,627	(4,925)	0	1,810,702
361	Collection Sewers - Gravity	1,728,082	5,176	0	1,733,258
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	438,602	1,614	0	440,216
364	Flow Measuring Devices	9,830	(0)	0	9,830
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	418,253	(0)	0	418,253
371	Pumping Equipment	506,600	13,132	(1,671)	518,061
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	778,651	979	0	779,630
381	Plant Sewers	1,881	0	0	1,881
382	Outfall Sewer Lines	318,068	(0)	0	318,068
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	136,569	135,790	(136,569)	135,790
391	Transportation Equipment	26,927	26,001	(26,927)	26,001
392	Stores Equipment	1,071	1,093	(1,071)	1,093
393	Tools, Shop and Garage Equip.	22,357	24,172	(22,357)	24,172
394	Laboratory Equipment	6,937	5,614	(6,937)	5,614
395	Power Operated Equipment	32,791	28,360	(32,791)	28,360
396	Communication Equipment	51,695	44,892	(51,695)	44,892
397	Miscellaneous Equipment	10,285	8,405	(10,285)	8,405
398	Other Tangible Plant	0	844	0	844
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	6,675,289	386,457	(383,033)	6,678,712

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



WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	5,623	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	338	0	8,656	0	0	8,292
354	Structures and Improvements	XXXXXX	21,420	3,163	152,691	0	0	87,533
355	Power Generation Equipment	XXXXXX	0	0	85,927	0	0	XXXXXXXXXX
360	Collection Sewers - Force	XXXXXX	1,810,702	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	1,733,258	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	440,216	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	9,830	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	418,253	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	518,061	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	779,630	0	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	1,881	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	318,068	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	135,790
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	26,001
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,093
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	24,172
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,614
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	28,360
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	44,892
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	8,405
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	844
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
	Total Wastewater Plant	5,623	4,015,765	939,476	1,346,853	0	0	370,996

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
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SYSTEM NAME: Duval / Beacon Hills

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Duval / Beacon Hills

YEAR OF REPORT  
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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	141	0	0	141
354	Structures and Improvements	(1,552)	8,209	8,266	16,475
355	Power Generation Equipment	(340,137)	4,296	0	4,296
360	Collection Sewers - Force	24,537	60,378	0	60,378
361	Collection Sewers - Gravity	628,817	38,421	0	38,421
362	Special Collecting Structures	382,484	0	0	0
363	Services to Customers	0	11,557	0	11,557
364	Flow Measuring Devices	108,099	1,966	0	1,966
365	Flow Measuring Installations	2,045	(0)	0	(0)
366	Reuse Services	1	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	67,522	13,928	0	13,928
371	Pumping Equipment	104,347	28,486	0	28,486
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	205,240	43,320	0	43,320
381	Plant Sewers	594	54	0	54
382	Outfall Sewer Lines	27,016	10,592	0	10,592
389	Other Plant and Miscellaneous Equipment	4,552	(0)	0	(0)
390	Office Furniture and Equip	79,108	18,630	70,800	89,430
391	Transportation Equipment	25,104	3,322	24,081	27,403
392	Stores Equipment	596	59	640	700
393	Tools, Shop and Garage Equip	12,417	1,189	12,382	13,571
394	Laboratory Equipment	3,340	367	2,913	3,279
395	Power Operated Equipment	22,427	1,404	19,825	21,229
396	Communication Equipment	14,640	4,299	14,012	18,311
397	Miscellaneous Equipment	3,205	529	3,053	3,583
398	Other Tangible Plant	12	42	189	231
	Total Depreciable Wastewater Plant In Service	1,374,414	251,188	156,161	407,350

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Duval / Beacon Hills

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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	(1,411)
354	Structures and Improvements	755	(4)	9,319	(3)	(333,736)
355	Power Generation Equipment	0	0	0	0	28,833
360	Collection Sewers - Force	0	0	0	0	689,195
361	Collection Sewers - Gravity	0	0	0	0	420,905
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	119,656
364	Flow Measuring Devices	0	0	0	0	4,011
365	Flow Measuring Installations	0	0	1	1	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	81,450
371	Pumping Equipment	1,671	0	0	1,671	131,162
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	248,560
381	Plant Sewers	0	0	0	0	648
382	Outfall Sewer Lines	0	0	0	0	37,608
389	Other Plant and Miscellaneous Equipment	0	0	4,552	(2)	0
390	Office Furniture and Equip	8,518	(4)	80,625	(3)	79,395
391	Transportation Equipment	2,049	(4)	25,417	(3)	25,492
392	Stores Equipment	0	(4)	716	(3)	579
393	Tools, Shop and Garage Equip.	142	(4)	14,976	(3)	10,870
394	Laboratory Equipment	51	(4)	4,086	(3)	2,482
395	Power Operated Equipment	572	(4)	22,884	(3)	20,200
396	Communication Equipment	33	(4)	18,857	(3)	14,060
397	Miscellaneous Equipment	75	(4)	4,658	(3)	2,055
398	Other Tangible Plant	0	(4)	23	(3)	220
	Total Depreciable Wastewater Plant In Service	13,869	451	186,114	199,532	1,582,232

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
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SYSTEM NAME: Duval / Beacon Hills

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		4,149,666
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	45,123
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		45,123
Less debits charged during the year (All debits) charged during the year must be explained below)		83,946
Total Contributions in Aid of Construction		<u>4,110,842</u>

Explain all debits charged to Account 271 below:	
Retire CIAC at Beacon Hills	13,941
Correct Ciac Recording	70,005

SYSTEM NAME: Duval / Beacon Hills

**WASTEWATER 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)
New Connections	54	836 AVERAGE	45,123
Total Credits			<u>45,123</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,150,834
Debits during year: Accruals charge to Account 272 Other debits (specify):	120,926
Total Debits	120,926
Credits during year (specify): Retirement	13,941
Total Credits	13,941
Balance end of year	<u>1,257,819</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Duval / Beacon Hills

**WATER CIAC SCHEDULE "B"**

ITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
TRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u><u>0</u></u>





UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Duval / Beacon Hills

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	1	385
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	385
Measured Revenues:				
522.1	Residential Revenues	3,449	3,494	1,341,505
522.2	Commercial Revenues	62	64	77,842
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	28	28	68,273
Total Measured Revenues		<u>3,539</u>	<u>3,586</u>	<u>1,487,621</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>3,540</u>	<u>3,587</u> (7)	<u>1,488,006</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			15,859
	Unbilled Revenue			(6,935)
Total Other Wastewater Revenues				8,924
Total Wastewater Operating Revenues				<u>1,496,930</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Duval / Beacon Hills

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>1,496,930</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	COLLECTION EXPENSES OPERATIONS	COLLECTION EXPENSES MAINTENANCE	PUMPING EXPENSES OPERATIONS	PUMPING EXPENSES MAINTENANCE	TREATMENT & DISPOSAL EXPENSES OPERATIONS	TREATMENT & DISPOSAL EXPENSES MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	184,664	5,082	476	1,039	13,217	113,377	16,065
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	60,378	1,670	156	342	4,345	37,268	5,281
710	Purchased Water	0	X	X	X	X	0	X
711	Sludge Removal	87,300	X	X	X	X	87,300	0
715	Purchased Power	88,225	0	0	14,627	X	71,984	X
716	Fuel for Power Purchased	290	290	X	0	X	0	X
718	Chemicals	186,505	0	0	0	0	186,505	0
720	Materials and Supplies	46,426	473	8,663	248	21,432	3,971	5,697
731	Contractual Services - Eng.	764	758	0	0	0	0	0
732	Contractual Services - Acct	1,929	0	0	0	0	0	0
733	Contractual Services - Legal	4,825	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	15,120	0	0	0	0	15,120	0
736	Contractual Services - Other	68,261	0	0	0	0	0	13,270
741	Rental of Building/Real Property	3,273	0	0	0	0	0	0
742	Rental of Equipment	894	0	0	0	0	0	675
750	Transportation Expenses	34,251	18	0	0	0	27,932	0
756	Insurance - Vehicle	1,727	0	0	0	0	0	0
757	Insurance - General Liability	3,673	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,489	52	5	11	136	1,168	165
759	Insurance - Other	460	0	0	0	0	0	0
760	Advertising Expense	1,081	X	X	X	X	X	X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	12,642	X	X	X	X	X	X
767	Regulatory Commission Expenses - Other	3,681	X	X	X	X	X	X
770	Bad Debt Expense	5,903	0	0	0	0	0	0
775	Miscellaneous Expenses	47,086	X	X	X	X	X	X
			12,025	0	0	1,730	0	0
	Total Wastewater Utility Expenses	861,847	20,368	9,320	16,266	40,859	544,625	41,153

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Duval / Beacon Hills

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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	14,422	20,986				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	4,769	6,546				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	67	1,548	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	1,874	4,049				
731	Contractual Services - Eng.	0	6				
732	Contractual Services - Acct.	0	1,929				
733	Contractual Services - Legal	0	4,825				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	553	54,991				
741	Rental of Building/Real Property	39	2,719				
742	Rental of Equipment	10	179				
750	Transportation Expenses	0	6,292				
756	Insurance - Vehicle	0	1,727				
757	Insurance - General Liability	0	3,673				
758	Insurance - Workman's Compensation	149	803				
759	Insurance - Other	0	460				
760	Advertising Expense	0	1,081	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	12,642	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	3,681				
770	Regulatory Commission Expenses - Other	5,903	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	12,783	20,548	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	40,570	148,686	0	0	0	0
			132,363				

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT  
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SYSTEM NAME: Putnam / Beecher's Point

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$129,132
	Less:		
	Nonused and Useful Plant (1)		20,612
108	Accumulated Depreciation	S-6(b)	32,533
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	20,569
252	Advances for Construction	F-21	
	Subtotal		<u>\$55,419</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$12,202
	Subtotal		<u>\$67,621</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		10,609
	Other (Specify):		0
	Deferred Taxes		(3,357)
	Regulatory Asset		4,321
	WASTEWATER RATE BASE		\$79,194
	WASTEWATER OPERATING INCOME	S-3	(23,254)
	ACHIEVED RATE OF RETURN		<u><u>-29.36%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	30,013
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			30,013
401	<b>Operating Expenses</b>	S-10(a)	51,750
403	Depreciation Expense	S-6(a)	5,213
	Less: Amortization of CIAC	S-8(a)	712
<b>Net Depreciation Expense</b>			4,501
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		1,351
408.11	Property Taxes		1,990
408.12	Payroll Taxes		1,513
408.13	Other Taxes and Licenses		1
408	<b>Total Taxes Other Than Income</b>		4,855
409.1	Income Taxes		(8,079)
410.1	Deferred Federal Income Taxes		314
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(75)
<b>Utility Operating Expenses</b>			53,266
<b>Utility Operating Income</b>			(23,254)
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		2054
<b>Total Utility Operating Income</b>			<u><u>(21,200)</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Putnam / Beecher's Point

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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	170	(0)	0	170
353	Land and Land Rights	5,040	39	(27)	5,052
354	Structures and Improvements	1,975	415	(416)	1,974
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	6,753	(0)	0	6,753
361	Collection Sewers - Gravity	21,228	(0)	0	21,228
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,324	(0)	0	2,324
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	34,654	(0)	0	34,654
371	Pumping Equipment	16,972	0	0	16,972
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	38,702	0	0	38,702
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	656	644	(656)	644
391	Transportation Equipment	129	123	(129)	123
392	Stores Equipment	5	5	(5)	5
393	Tools, Shop and Garage Equip.	107	115	(107)	115
394	Laboratory Equipment	33	27	(33)	27
395	Power Operated Equipment	157	134	(157)	134
396	Communication Equipment	248	213	(248)	213
397	Miscellaneous Equipment	49	40	(49)	40
398	Other Tangible Plant	0	4	0	4
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	129,202	1,757	(1,827)	129,132

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

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Putnam / Beecher's Point

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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
352	Franchises	170	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
353	Land and Land Rights		100	4,912	0	0	0	39
354	Structures and Improvements		0	0	1,560	0	0	415
355	Power Generation Equipment		0	0	0	0	0	X X X X X X X X X X
360	Collection Sewers - Force		6,753	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
361	Collection Sewers - Gravity		21,228	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
362	Special Collecting Structures		0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
363	Services to Customers		2,324	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
364	Flow Measuring Devices		0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
365	Flow Measuring Installations		0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
366	Reuse Services		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
370	Receiving Wells		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
371	Pumping Equipment		X X X X X X X	34,654	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	16,972	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
375	Reuse Transmission and Distribution Syste		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	38,702	0	X X X X X X X X X X	X X X X X X X X X X
382	Outfall Sewer Lines		X X X X X X X	X X X X X X X	0	0	X X X X X X X X X X	X X X X X X X X X X
389	Other Plant and Misc Equipment		X X X X X X X	X X X X X X X	0	0	X X X X X X X X X X	X X X X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
392	Stores Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
398	Other Tangible Plant		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
	Allocated General Plant		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
	Total Wastewater Plant	170	30,404	56,538	40,262	0	0	1,758

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



UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
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SYSTEM NAME: Putnam / Beecher's Point

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Putnam / Beecher's Point

YEAR OF REPORT  
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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	37	4	0	4
354	Structures and Improvements	1,233	61	35	96
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,805	224	0	224
361	Collection Sewers - Gravity	440	472	0	472
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	(121)	61	0	61
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	7,942	1,154	0	1,154
371	Pumping Equipment	1,293	944	0	944
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	13,221	2,152	0	2,152
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	380	88	336	424
391	Transportation Equipment	121	16	114	130
392	Stores Equipment	3	0	3	3
393	Tools, Shop and Garage Equip.	60	6	59	64
394	Laboratory Equipment	16	2	14	16
395	Power Operated Equipment	108	7	94	101
396	Communication Equipment	70	20	66	87
397	Miscellaneous Equipment	15	3	14	17
398	Other Tangible Plant	0	0	1	1
	Total Depreciable Wastewater Plant In Service	27,623	5,213	736	5,949

S-6(a)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Putnam / Beecher's Point

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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	41
354	Structures and Improvements	1	(4)	159	(2,3)	1,169
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	3,029
361	Collection Sewers - Gravity	0	0	0	0	912
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	(60)
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	9,096
371	Pumping Equipment	0	0	0	0	2,237
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	15,373
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	40	(4)	387	(3)	376
391	Transportation Equipment	10	(4)	122	(3)	121
392	Stores Equipment	0	(4)	4	(3)	4
393	Tools, Shop and Garage Equip.	1	(4)	72	(3)	73
394	Laboratory Equipment	0	(4)	20	(3)	20
395	Power Operated Equipment	3	(4)	110	(3)	113
396	Communication Equipment	0	(4)	90	(3)	90
397	Miscellaneous Equipment	0	(4)	22	(3)	22
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	55	2	986	1,039	32,533

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

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SYSTEM NAME: Putnam / Beecher's Point

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		20,569
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>20,569</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Putnam / Beecher's Point

**WASTEWATER 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)
None			
Total Credits			<u><u>0</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	11,490
Debits during year:	
Accruals charge to Account 272	712
Other debits (specify):	
Total Debits	712
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>12,202</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Putnam / Beecher's Point

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Putnam / Beecher's Point

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	16	16	7,786
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	1	1	22,198
Total Measured Revenues		<u>17</u>	<u>17</u>	<u>29,984</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>17</u>	<u>17</u> (7)	<u>29,984</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			29
Total Other Wastewater Revenues				29
Total Wastewater Operating Revenues				<u>30,013</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Putnam / Beecher's Point

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>30,013</u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Putnam / Beecher's Point

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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	11,405	497	58	148	1,116	8,510	908
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,747	163	19	49	367	2,797	298
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	14,800	XXXXXX	XXXXXX	XXXXXX	XXXXXX	14,800	XXXXXX
715	Purchased Power	2,038	0	0	442	XXXXXX	1,588	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	663	0	0	0	0	663	0
720	Materials and Supplies	1,397	0	25	321	713	131	179
731	Contractual Services - Eng.	4	4	0	0	0	0	0
732	Contractual Services - Acct.	9	0	0	0	0	0	0
733	Contractual Services - Legal	23	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,588	0	0	0	0	2,588	0
736	Contractual Services - Other	1,307	0	0	0	0	0	1,046
741	Rental of Building/Real Property	16	0	0	0	0	0	0
742	Rental of Equipment	1	0	0	0	0	0	0
750	Transportation Expenses	12,701	0	0	0	11,856	815	0
756	Insurance - Vehicle	8	0	0	0	0	0	0
757	Insurance - General Liability	17	0	0	0	0	0	0
758	Insurance - Workman's Compensation	120	5	1	2	11	88	9
759	Insurance - Other	2	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
760	Advertising Expense	5	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	60	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	17	0	0	0	0	0	0
770	Bad Debt Expense	28	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	793	636	0	0	0	0	0
	Total Wastewater Utility Expenses	51,750	1,305	103	961	14,063	31,981	2,441



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	18,744,689
Less:			
108.1	Nonused and Useful Plant (1)		505,049
110.1	Accumulated Depreciation	S-6(b)	6,807,151
271	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	7,441,136
252	Advances for Construction	F-21	0
Subtotal			3,991,352
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	2,237,616
Subtotal			6,228,968
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		283,121
	Other (Specify):		
	Deferred Taxes		(558,540)
	Regulatory Asset		842,832
WASTEWATER RATE BASE			6,796,381
WASTEWATER OPERATING INCOME			827,685
ACHIEVED RATE OF RETURN			<u>12.18%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions 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-eight Operating and Maintenance Expense Method.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	3,534,929
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	51,290
<b>Net Operating Revenues</b>			3,483,638
401	<b>Operating Expenses</b>	S-10(a)	1,413,594
403	Depreciation Expense	S-6(a)	743,965
	Less: Amortization of CIAC	S-8(a)	271,555
<b>Net Depreciation Expense</b>			472,410
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		159,072
408.11	Property Taxes		186,871
408.12	Payroll Taxes		36,931
408.13	Other Taxes and Licenses		406
408	<b>Total Taxes Other Than Income</b>		383,281
409.1	Income Taxes		344,697
410.1	Deferred Federal Income Taxes		52,738
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(10,766)
<b>Utility Operating Expenses</b>			2,655,953
<b>Utility Operating Income</b>			827,685
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	51,290
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>878,976</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Osceola / Buena Ventura Lakes

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	984,876	18,017	(12,263)	990,630
354	Structures and Improvements	362,294	190,775	(192,865)	360,204
355	Power Generation Equipment	119,951	166,422	0	286,373
360	Collection Sewers - Force	951,945	32,739	0	984,684
361	Collection Sewers - Gravity	5,085,693	156,229	(1,350)	5,240,572
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	853,161	40,709	0	893,870
364	Flow Measuring Devices	28,789	3,779	0	32,568
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	180,100	0	0	180,100
370	Receiving Wells	355,099	6,000	0	361,099
371	Pumping Equipment	700,620	32,725	(8,717)	724,628
374	Reuse Distribution Services	1,119,818	0	0	1,119,818
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	6,079,535	105,591	(18,724)	6,166,402
381	Plant Sewers	689,691	0	0	689,691
382	Outfall Sewer Lines	116,067	(0)	0	116,067
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	294,859	295,088	(294,859)	295,088
391	Transportation Equipment	58,137	56,504	(58,137)	56,504
392	Stores Equipment	2,312	2,375	(2,312)	2,375
393	Tools, Shop and Garage Equip	48,269	52,528	(48,269)	52,528
394	Laboratory Equipment	14,976	12,199	(14,976)	12,199
395	Power Operated Equipment	70,798	61,630	(70,798)	61,630
396	Communication Equipment	111,613	97,555	(111,613)	97,555
397	Miscellaneous Equipment	22,205	18,266	(22,205)	18,266
398	Other Tangible Plant	1	1,835	(1)	1,835
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	18,250,809	1,350,969	(857,089)	18,744,689

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	TREATMENT PLANT (i)	TREATMENT & DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
354	Structures and Improvements	XXXXXX	18,670	868	972,611	XXXXXX	0	18,019
355	Power Generation Equipment	XXXXXX	16,950	0	150,447	XXXXXX	0	190,220
360	Collection Sewers - Force	XXXXXX	984,684	XXXXXX	269,424	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	5,240,572	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	893,870	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	32,568	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	180,100	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	361,099	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	603,946	XXXXXX	XXXXXX	86,335	XXXXXX
374	Reuse Distribution Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,119,818	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	5,330,423	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	689,691	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	116,067	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	295,088
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	56,504
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,375
393	Tools, Shop and Garage Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	52,528
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12,199
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	61,630
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	97,555
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	18,266
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,835
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	7,367,414	965,913	7,528,663	870,326	1,206,153	806,220

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
374	Reuse Distribution Reservoirs	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	10.000/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Osceola / Buena Ventura Lakes

YEAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	149,620	11,152	16,010	27,162
355	Power Generation Equipment	46,130	10,158	0	10,158
360	Collection Sewers - Force	431,254	32,245	0	32,245
361	Collection Sewers - Gravity	1,629,579	114,622	0	114,622
362	Special Collecting Structures	28,814	(0)	0	(0)
363	Services to Customers	321,503	22,973	0	22,973
364	Flow Measuring Devices	15,390	6,135	0	6,135
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	76,840	3,998	0	3,998
370	Receiving Wells	(122,730)	11,925	0	11,925
371	Pumping Equipment	184,227	39,619	0	39,619
374	Reuse Distribution Reservoir	436,922	62,262	0	62,262
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	2,303,705	340,437	28,814	369,251
381	Plant Sewers	252,573	19,725	0	19,725
382	Outfall Sewer Lines	67,102	3,865	0	3,865
389	Other Plant and Miscellaneous Equipment	1,723	(0)	0	(0)
390	Office Furniture and Equip	170,797	40,486	153,858	194,343
391	Transportation Equipment	54,201	7,218	52,332	59,550
392	Stores Equipment	1,288	128	1,392	1,520
393	Tools, Shop and Garage Equip.	26,808	2,584	26,907	29,491
394	Laboratory Equipment	7,211	797	6,330	7,127
395	Power Operated Equipment	48,421	3,051	43,082	46,134
396	Communication Equipment	31,609	9,343	30,449	39,792
397	Miscellaneous Equipment	6,919	1,150	6,636	7,785
398	Other Tangible Plant	26	92	410	502
	Total Depreciable Wastewater Plant In Service	6,169,932	743,965	366,220	1,110,185

\* Specify nature of transaction. Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Osceola / Buena Ventura Lakes

YEAR OF EAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	6,836	(4)	16,799	23,634	153,148
355	Power Generation Equipment	0	0	0	0	56,288
360	Collection Sewers - Force	0	0	0	0	463,499
361	Collection Sewers - Gravity	1,350	0	0	1,350	1,742,851
362	Special Collecting Structures	0	0	28,814	28,814	0
363	Services to Customers	0	0	0	0	344,476
364	Flow Measuring Devices	0	0	0	0	21,525
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	80,838
370	Receiving Wells	(6,000)	(16)	0	(6,000)	(104,805)
371	Pumping Equipment	8,797	0	0	8,797	215,049
374	Reuse Distribution Reservoir	0	0	0	0	499,184
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	18,724	0	0	18,724	2,654,232
381	Plant Sewers	0	0	0	0	272,298
382	Outfall Sewer Lines	0	0	0	0	70,967
389	Other Plant and Miscellaneous Equipment	0	0	1,723	1,723	0
390	Office Furniture and Equip	18,512	(4)	174,094	192,605	172,535
391	Transportation Equipment	4,453	980	54,881	58,355	55,397
392	Stores Equipment	0	0	1,549	1,549	1,259
393	Tools, Shop and Garage Equip.	309	0	32,368	32,678	23,621
394	Laboratory Equipment	111	0	8,832	8,943	5,395
395	Power Operated Equipment	1,244	0	49,414	50,658	43,897
396	Communication Equipment	73	0	40,773	40,846	30,555
397	Miscellaneous Equipment	163	0	10,077	10,240	4,465
398	Other Tangible Plant	0	(4)	51	51	477
	Total Depreciable Wastewater Plant In Service	54,572	980	419,374	472,966	6,807,151

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Osceola / Buena Ventura Lakes

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		7,168,801
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	111,301
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	161,035
Total Credits		272,336
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>7,441,136</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Osceola / Buena Ventura Lakes

**WASTEWATER 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)
New Connections	166	670 Average	111,301
Total Credits			<u><u>111,301</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,968,790
Debits during year: Accruals charge to Account 272 Other debits (specify):	271,555
Total Debits	271,555
Credits during year (specify): Physical Inventory Adjustment	2,729
Total Credits	2,729
Balance end of year	<u><u>2,237,616</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Osceola / Buena Ventura Lakes

**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS  
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b>QUAIL RIDGE III</b> COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY PROPERTY	102,344 29,515
<b>SARATOGA PARK PHASE II</b> COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY PROPERTY	22,926 6,250
TOTAL CREDITS		<u>161,035</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Osceola / Buena Ventura Lakes

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES:</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	7,543	7,684	3,268,581
522.2	Commercial Revenues	100	111	206,452
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
522	Total Measured Revenues	7,643	7,795	3,475,032
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>7,643</u>	<u>7,795</u> (7)	<u>3,475,032</u>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or Unbilled Revenue			51,290 8,606
Total Other Wastewater Revenues				59,896
Total Wastewater Operating Revenues				3,534,929

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Osceola / Buena Ventura Lakes

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Reclaimed Water Sales</b>				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	
540.2	Commercial Reuse Revenues	0	0	
540.3	Industrial Reuse Revenues	0	0	
540.4	Reuse Revenues From Public Authorities	0	0	
540.5	Other Revenues	0	0	
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	
541.2	Commercial Reuse Revenues	0	0	
541.3	Industrial Reuse Revenues	0	0	
541.4	Reuse Revenues From Public Authorities	0	0	
541	Total Measured Reuse Revenues			0
544	Reuse Revenues From Other Systems			0
	Total Reclaimed Water Sales			0
	Total Wastewater Operating Revenues			<u>3,534,929</u>



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Osceola / Buena Ventura Lakes

YEAR OF REPORT  
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WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	351,286	30,851	5,257	4,449	37,795	166,102	29,886
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	114,769 (5)	10,141	1,728	1,462	12,423	54,600	9,824
710	Purchased Water	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
711	Sludge Removal	66,469	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
715	Purchased Power	237,784	0	0	85,052	X X X X X X	149,223	X X X X X X
716	Fuel for Power Purchased	2,002	422	X X X X X X	0	X X X X X X	1,579	X X X X X X
718	Chemicals	68,690	0	0	0	0	68,690	0
720	Materials and Supplies	110,424	0	10,738	0	66,956	11,002	8,856
731	Contractual Services - Eng.	14	0	0	0	0	0	0
732	Contractual Services - Acct	4,191	0	0	0	0	0	0
733	Contractual Services - Legal	10,486	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	35,099	0	0	1,500	0	33,599	0
736	Contractual Services - Other	129,146	0	0	0	0	5,510	4,133
741	Rental of Building/Real Property	8,513	0	0	0	1,401	0	0
742	Rental of Equipment	7,205	0	675	0	56	5,999	0
750	Transportation Expenses	68,404	0	0	0	13,020	41,690	0
756	Insurance - Vehicle	3,753	0	0	0	0	0	0
757	Insurance - General Liability	7,982	0	0	0	0	0	0
758	Insurance - Workman's Compensation	4,893 (5)	318	54	46	389	1,711	308
759	Insurance - Other	1,000	0	0	0	0	0	0
760	Advertising Expense	2,349	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	15,093	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	8,000	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
770	Bad Debt Expense	12,827	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	143,213	62,552	0	0	8,228	0	0
	Total Wastewater Utility Expenses	1,413,594	104,284	18,453	92,509	140,269	606,175	53,007

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Osceola / Buena Ventura Lakes

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WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	31,341	45,605				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	10,365	14,226				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	146	3,363	X X X X X	X X X X X	X X X X X	X X X X X
716	Fuel for Power Purchased	0	0	X X X X X	X X X X X	X X X X X	X X X X X
718	Chemicals	X X X X X	X X X X X				
720	Materials and Supplies	4,073	8,799				
731	Contractual Services - Eng.	0	14				
732	Contractual Services - Acct.	0	4,191				
733	Contractual Services - Legal	0	10,486				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	119,503				
741	Rental of Building/Real Property	1,202	5,909				
742	Rental of Equipment	86	390				
750	Transportation Expenses	21	13,673				
756	Insurance - Vehicle	0	3,753				
757	Insurance - General Liability	0	7,982				
758	Insurance - Workman's Compensation	323	1,744				
759	Insurance - Other	0	1,000				
760	Advertising Expense	0	2,349	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses	0	15,093	X X X X X	X X X X X	X X X X X	X X X X X
767	- Amortization of Rate Case Expense	0	8,000				
770	Regulatory Commission Expenses - Other	12,827	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Bad Debt Expense	27,779	44,653				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	88,163	310,734	0	0	0	0

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$7,081,016
Less:			
	Nonused and Useful Plant (1)		527,802
108	Accumulated Depreciation	S-6(b)	2,838,501
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	5,168,238
252	Advances for Construction	F-21	
Subtotal			<u>(\$1,453,524)</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,538,349
Subtotal			<u>\$84,825</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		54,375
	Other (Specify):		0
	Deferred Taxes		(198,187)
	Regulatory Asset		105,953
WASTEWATER RATE BASE			\$46,966
WASTEWATER OPERATING INCOME			S-3 (133,549)
ACHIEVED RATE OF RETURN			<u><u>-284.36%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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: FLORIDA WATER SERVICES.CORP.

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SYSTEM NAME: Charlotte/Lee / Burnt Store

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	416,777
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	103,210
<b>Net Operating Revenues</b>			313,567
401	<b>Operating Expenses</b>	S-10(a)	269,567
403	Depreciation Expense	S-6(a)	230,908
	Less: Amortization of CIAC	S-8(a)	151,031
<b>Net Depreciation Expense</b>			79,877
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		18,755
408.11	Property Taxes		64,638
408.12	Payroll Taxes		10,227
408.13	Other Taxes and Licenses		55
408	<b>Total Taxes Other Than Income</b>		93,675
409.1	Income Taxes		(10,306)
410.1	Deferred Federal Income Taxes		18,594
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(4,292)
<b>Utility Operating Expenses</b>			447,116
<b>Utility Operating Income</b>			(133,549)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	103,210
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		18,820
<b>Total Utility Operating Income</b>			<u><u>(11,519)</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte/Lee / Burnt Store

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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	5,265	(0)	0	5,265
353	Land and Land Rights	1,494	2,457	(1,494)	2,457
354	Structures and Improvements	70,406	25,937	(22,762)	73,581
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	332,573	0	0	332,573
361	Collection Sewers - Gravity	4,095,816	139,234	0	4,235,050
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	122,710	29,697	0	152,407
364	Flow Measuring Devices	15,062	5,045	0	20,107
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	(9,193)	9,193	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	258,539	17,906	0	276,445
371	Pumping Equipment	405,962	1,598	(15,960)	391,599
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	1,275,646	42,698	(3,100)	1,315,244
381	Plant Sewers	185,551	(0)	0	185,551
382	Outfall Sewer Lines	9,191	0	0	9,191
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	35,917	40,241	(35,917)	40,241
391	Transportation Equipment	7,082	7,705	(7,082)	7,705
392	Stores Equipment	282	324	(282)	324
393	Tools, Shop and Garage Equip	5,880	7,163	(5,880)	7,163
394	Laboratory Equipment	1,824	1,664	(1,824)	1,664
395	Power Operated Equipment	8,624	8,404	(8,624)	8,404
396	Communication Equipment	13,596	13,304	(13,596)	13,304
397	Miscellaneous Equipment	2,705	2,491	(2,705)	2,491
398	Other Tangible Plant	0	250	0	250
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	6,844,932	355,311	(119,226)	7,081,016

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

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte/Lee / Burnt Store

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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	5,265	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
354	Structures and Improvements	XXXXXX	0	0	0	0	0	2,457
355	Power Generation Equipment	XXXXXX	0	4,311	43,329	0	0	25,940
360	Collection Sewers - Force	XXXXXX	0	0	0	0	0	XXXXXXXXXX
361	Collection Sewers - Gravity	XXXXXX	332,573	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	4,235,050	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	152,407	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	20,107	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	276,445	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	391,599	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	1,258,851	56,393	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	185,551	0	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	XXXXXX	XXXXXX	XXXXXX	9,191	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	5,265	4,740,137	672,356	1,496,923	56,393	0	109,944

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte/Lee / Burnt Store

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,119	131	0	131
354	Structures and Improvements	19,667	2,277	2,183 (3)	4,461
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	89,904	11,075	0	11,075
361	Collection Sewers - Gravity	1,676,976	92,473	0	92,473
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	(887)	3,618	0	3,618
364	Flow Measuring Devices	(1,464)	3,517	0	3,517
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	(121)	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	65,499	9,163	0	9,163
371	Pumping Equipment	113,363	22,171	0	22,171
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	611,058	72,027	0	72,027
381	Plant Sewers	1,614	5,307	0	5,307
382	Outfall Sewer Lines	566	306	0	306
389	Other Plant and Miscellaneous Equipment	408	0	0	0
390	Office Furniture and Equip	20,805	5,521	20,981 (3)	26,502
391	Transportation Equipment	6,602	984	7,136 (3)	8,121
392	Stores Equipment	157	18	190 (3)	207
393	Tools, Shop and Garage Equip.	3,266	352	3,669 (3)	4,022
394	Laboratory Equipment	878	109	863 (3)	972
395	Power Operated Equipment	5,898	416	5,875 (3)	6,291
396	Communication Equipment	3,850	1,274	4,152 (3)	5,426
397	Miscellaneous Equipment	843	157	905 (3)	1,062
398	Other Tangible Plant	3	13	56 (3)	68
	Total Depreciable Wastewater Plant In Service	2,620,004	230,908	46,012	276,920

S-6(a)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte/Lee / Burnt Store

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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	1,250
354	Structures and Improvements	76 (4)	0	5,404 (2,3)	5,480	18,648
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	100,979
361	Collection Sewers - Gravity	0	0	0	0	1,769,449
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	2,731
364	Flow Measuring Devices	0	0	0	0	2,053
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	9,072 (2)	(121)	0
367	Reuse Meters and Meter Installations	(9,193)	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	(15,339)	0	0	(15,339)	90,001
374	Reuse Distribution Reservoirs	15,960	0	0	15,960	119,574
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	3,100	0	0	3,100	679,985
381	Plant Sewers	0	0	0	0	6,921
382	Outfall Sewer Lines	0	0	0	0	872
389	Other Plant and Miscellaneous Equipment	0	0	408 (2)	408	0
390	Office Furniture and Equip	2,524 (4)	0	21,255 (3)	23,779	23,528
391	Transportation Equipment	607 (4)	134 (4)	6,695 (3)	7,168	7,554
392	Stores Equipment	0 (4)	0	193 (3)	193	172
393	Tools, Shop and Garage Equip.	42 (4)	0	4,024 (3)	4,066	3,221
394	Laboratory Equipment	15 (4)	0	1,099 (3)	1,114	736
395	Power Operated Equipment	170 (4)	0	6,033 (3)	6,203	5,986
396	Communication Equipment	10 (4)	0	5,100 (3)	5,110	4,167
397	Miscellaneous Equipment	22 (4)	0	1,274 (3)	1,296	609
398	Other Tangible Plant	0 (4)	0	6 (3)	6	65
	Total Depreciable Wastewater Plant In Service	(2,005)	134	60,563	58,424	2,838,501

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

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SYSTEM NAME: Charlotte/Lee / Burnt Store

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		4,820,447
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	178,860
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	168,931
Total Credits		347,791
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>5,168,238</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Charlotte/Lee / Burnt Store

**WASTEWATER 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)
New Connections	135	1,325 Average	178,860
Total Credits			<u>178,860</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,387,318
Debits during year: Accruals charge to Account 272 Other debits (specify):	151,031
Total Debits	151,031
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>1,538,349</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Charlotte/Lee / Burnt Store

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b><u>BURNT STORE - LINKSIDE I</u></b>		
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY PROPERTY	10,834 4,550
<b><u>ESTATES AT COBIA CAY</u></b>		
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY PROPERTY	28,149 5,374
<b><u>VILLAS AT COBIA CAY</u></b>		
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY PROPERTY	30,867 8,073
<b><u>SUNRISE KEY PHASE IIA</u></b>		
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY PROPERTY	69,384 11,700
TOTAL CREDITS		<u>168,931</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Charlotte/Lee / Burnt Store

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	880	1,011	208,819
522.2	Commercial Revenues	19	20	41,886
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	32	32	59,877
Total Measured Revenues		<u>931</u>	<u>1,063</u>	<u>310,583</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>931</u>	<u>1,063</u> (7)	<u>310,583</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			103,210
	Unbilled Revenue			2,984
Total Other Wastewater Revenues				106,194
Total Wastewater Operating Revenues				<u>416,777</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u><u>416,777</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte/Lee / Burnt Store

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	86,465	51	0	0	45,668	22,185	8,067
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	28,326	17	0	0	15,012	7,293	2,652
710	Purchased Water	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
711	Sludge Removal	8,525	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	8,525	0
715	Purchased Power	34,115	0	0	13,954	XXXXXXXXXX	19,663	XXXXXXXXXX
716	Fuel for Power Purchased	0	0	0	0	XXXXXXXXXX	0	XXXXXXXXXX
718	Chemicals	1,462	0	0	0	0	1,462	0
720	Materials and Supplies	33,729	0	19,936	0	10,779	231	1,027
731	Contractual Services - Eng.	226	224	0	0	0	0	0
732	Contractual Services - Acct.	572	0	0	0	0	0	0
733	Contractual Services - Legal	1,430	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	5,888	0	0	0	0	5,888	0
736	Contractual Services - Other	18,315	0	0	0	0	600	1,418
741	Rental of Building/Real Property	970	0	0	0	0	0	0
742	Rental of Equipment	65	0	0	0	0	0	0
750	Transportation Expenses	3,566	0	0	0	1,699	0	0
756	Insurance - Vehicle	512	0	0	0	0	0	0
757	Insurance - General Liability	1,089	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,064	1	0	0	470	229	83
759	Insurance - Other	136	0	0	0	0	0	0
760	Advertising Expense	320	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
766	Regulatory Commission Expenses		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
767	- Amortization of Rate Case Expense	3,746	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
770	Regulatory Commission Expenses - Other	1,092	0	0	0	0	0	0
770	Bad Debt Expense	1,749	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
775	Miscellaneous Expenses	36,205	26,252	0	0	75	0	0
	Total Wastewater Utility Expenses	269,567	26,546	19,936	13,954	73,703	66,095	13,248



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte/Lee / Burnt Store

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	4,274	6,219				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,413	1,940				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	20	459	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	555	1,200				
731	Contractual Services - Eng	0	2				
732	Contractual Services - Acct.	0	572				
733	Contractual Services - Legal	0	1,430				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	16,297				
741	Rental of Building/Real Property	164	806				
742	Rental of Equipment	12	53				
750	Transportation Expenses	3	1,865				
756	Insurance - Vehicle	0	512				
757	Insurance - General Liability	0	1,089				
758	Insurance - Workman's Compensation	44	238				
759	Insurance - Other	0	136				
760	Advertising Expense	0	320	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	3,746	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	1,092				
770	Bad Debt Expense	1,749	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,788	6,089				
	Total Wastewater Utility Expenses	12,023	44,063	0	0	0	0
			39,225				

**FLORIDA WATER SERVICE CORPORATION**

**FOOTNOTES TO THE 2000 ANNUAL REPORT**

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$1,831,925
Less:			
108	Nonused and Useful Plant (1)		221,211
110	Accumulated Depreciation	S-6(b)	348,010
271	Accumulated Amortization		
252	Contributions in Aid of Construction	S-7	196,141
	Advances for Construction	F-21	
Subtotal			<u>\$1,066,563</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$64,043
Subtotal			<u>\$1,130,606</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		17,419
	Other (Specify):		0
	Deferred Taxes		(37,211)
	Regulatory Asset		15,853
WASTEWATER RATE BASE			\$1,126,667
WASTEWATER OPERATING INCOME			S-3 (23,288)
ACHIEVED RATE OF RETURN			<u><u>-2.07%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	103,287
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	5,200
<b>Net Operating Revenues</b>			98,087
401	<b>Operating Expenses</b>	S-10(a)	85,540
403	Depreciation Expense	S-6(a)	54,353
	Less: Amortization of CIAC	S-8(a)	5,266
<b>Net Depreciation Expense</b>			49,087
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		4,648
408.11	Property Taxes		3,082
408.12	Payroll Taxes		16
408.13	Other Taxes and Licenses		8
408	<b>Total Taxes Other Than Income</b>		7,754
409.1	Income Taxes		(23,540)
410.1	Deferred Federal Income Taxes		3,465
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(931)
<b>Utility Operating Expenses</b>			121,375
<b>Utility Operating Income</b>			(23,288)
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	5,200
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>(18,088)</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Chuluota

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	2,442	0	0	2,442
353	Land and Land Rights	296,671	360	(239)	296,792
354	Structures and Improvements	81,877	3,806	(3,643)	82,040
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	337,480	(0)	0	337,480
361	Collection Sewers - Gravity	492,523	(0)	0	492,523
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	32,559	(0)	0	32,559
364	Flow Measuring Devices	785	(0)	0	785
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	26,117	0	0	26,117
371	Pumping Equipment	90,772	0	0	90,772
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	283,898	(0)	0	283,898
381	Plant Sewers	37,359	(0)	0	37,359
382	Outfall Sewer Lines	137,192	(0)	0	137,192
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	5,748	5,906	(5,748)	5,906
391	Transportation Equipment	1,133	1,133	(1,133)	1,133
392	Stores Equipment	45	48	(45)	48
393	Tools, Shop and Garage Equip.	941	1,051	(941)	1,051
394	Laboratory Equipment	292	244	(292)	244
395	Power Operated Equipment	1,380	1,233	(1,380)	1,233
396	Communication Equipment	2,176	1,952	(2,176)	1,952
397	Miscellaneous Equipment	433	366	(433)	366
398	Other Tangible Plant	0	37	0	37
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,831,823	16,132	(16,030)	1,831,925

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



WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	2,442	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
354	Structures and Improvements	XXXXXX	9,222	0	296,432	0	0	3,807
355	Power Generation Equipment	XXXXXX	0	0	12,611	56,400	0	XXXXXXXXXX
360	Collection Sewers - Force	XXXXXX	337,480	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	492,523	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	32,559	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	785	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	26,117	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	42,270	XXXXXXXXXX	30,244	18,258	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	141,857	142,041	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	37,359	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	137,192	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,906
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,131
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	48
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,051
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	244
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,233
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,952
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	366
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	37
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
	Total Wastewater Plant	2,442	872,568	68,387	588,092	266,043	18,258	16,135

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Chuluota

YEAR OF REPORT  
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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	929	61	0	61
354	Structures and Improvements	25,312	2,564	320 (3)	2,884
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	63,333	11,238	0	11,238
361	Collection Sewers - Gravity	65,202	10,934	0	10,934
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	8,987	857	0	857
364	Flow Measuring Devices	722	63	0	63
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	13,114	870	0	870
371	Pumping Equipment	47,148	5,047	0	5,047
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	5,759	15,785	0	15,785
381	Plant Sewers	15,329	1,068	0	1,068
382	Outfall Sewer Lines	45,157	4,568	0	4,568
389	Other Plant and Miscellaneous Equipment	(8,879)	0	9,039 (2)	9,039
390	Office Furniture and Equip	3,330	810	3,079 (3)	3,889
391	Transportation Equipment	1,057	144	1,047 (3)	1,192
392	Stores Equipment	25	3	28 (3)	30
393	Tools, Shop and Garage Equip.	523	52	538 (3)	590
394	Laboratory Equipment	141	16	127 (3)	143
395	Power Operated Equipment	944	61	862 (3)	923
396	Communication Equipment	616	187	609 (3)	796
397	Miscellaneous Equipment	135	23	133 (3)	156
398	Other Tangible Plant	1	2	8 (3)	10
	Total Depreciable Wastewater Plant In Service	288,884	54,353	15,791	70,145

S-6(a)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Chuluota

YEAR OF REPORT  
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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	990
354	Structures and Improvements	11 (4)	0	2,034 (2,3)	2,046	26,151
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	74,571
361	Collection Sewers - Gravity	0	0	0	0	76,136
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	9,844
364	Flow Measuring Devices	0	0	0	0	785
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	13,984
371	Pumping Equipment	0	0	0	0	52,195
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	21,544
381	Plant Sewers	0	0	1,068 (2)	1,068	15,329
382	Outfall Sewer Lines	0	0	0	0	49,726
389	Other Plant and Miscellaneous Equipment	0	0	160 (2)	160	0
390	Office Furniture and Equip	370 (4)	0	3,396 (3)	3,766	3,453
391	Transportation Equipment	89 (4)	20 (4)	1,071 (3)	1,140	1,109
392	Stores Equipment	0 (4)	0	30 (3)	30	25
393	Tools, Shop and Garage Equip.	6 (4)	0	634 (3)	640	473
394	Laboratory Equipment	2 (4)	0	173 (3)	176	108
395	Power Operated Equipment	25 (4)	0	964 (3)	989	878
396	Communication Equipment	1 (4)	0	799 (3)	801	611
397	Miscellaneous Equipment	3 (4)	0	198 (3)	201	89
398	Other Tangible Plant	0 (4)	0	1 (3)	1	10
	Total Depreciable Wastewater Plant In Service	509	20	10,530	11,019	348,010

S-6(b)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		149,336
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	19,766
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	27,040
Total Credits		46,806
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>196,141</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Seminole / Chuluota

**WASTEWATER 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)
New Connections	5	712 AVERAGE	3,561
Reclass from Apple Valley plant			16,205
Total Credits			<u>19,766</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	58,777
Debits during year: Accruals charge to Account 272 Other debits (specify):	5,266
Total Debits	5,266
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>64,043</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Seminole / Chuluota

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>OSPREY LAKES PHASE 1</u> PLANT CAPACITY FEES	CASH	27,040
TOTAL CREDITS		<u>27,040</u>





UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	149	156	98,075
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>149</u>	<u>156</u>	<u>98,075</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>149</u>	<u>156</u> (7)	<u>98,075</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			5,200
	Unbilled Revenue			12
Total Other Wastewater Revenues				5,212
Total Wastewater Operating Revenues				<u>103,287</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>103,287</u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Chuluota

YEAR OF REPORT  
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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	1,657	117	0	0	0	0	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	531 (5)	38	0	0	0	0	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	70	0	0	0	0	0	0
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	258	0	0	0	0	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	84	0	0	0	0	0	0
733	Contractual Services - Legal	210	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	0	0	0	0	0	0	0
736	Contractual Services - Other	79,439	0	0	0	(691)	58,689	19,050
741	Rental of Building/Real Property	142	0	0	0	0	0	0
742	Rental of Equipment	10	0	0	0	0	0	0
750	Transportation Expenses	274	0	0	0	0	0	0
756	Insurance - Vehicle	75	0	0	0	0	0	0
757	Insurance - General Liability	160	0	0	0	0	0	0
758	Insurance - Workman's Compensation	43	1	0	0	0	0	0
759	Insurance - Other	20	0	0	0	0	0	0
760	Advertising Expense	47	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	550	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	160	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	257	0	0	0	0	0	0
775	Miscellaneous Expenses	1,555	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	85,540	262	0	0	(691)	58,689	19,050

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Chuluota

YEAR OF REPORT  
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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	627	913				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	207	285				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	67				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	82	176				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	84				
733	Contractual Services - Legal	0	210				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	2,392				
741	Rental of Building/Real Property	24	118				
742	Rental of Equipment	2	8				
750	Transportation Expenses	0	274				
756	Insurance - Vehicle	0	75				
757	Insurance - General Liability	0	160				
758	Insurance - Workman's Compensation	6	35				
759	Insurance - Other	0	20				
760	Advertising Expense	0	47				
766	Regulatory Commission Expenses	0	550				
767	- Amortization of Rate Case Expense	0	160				
770	Regulatory Commission Expenses - Other	257	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	556	894				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	1,764	6,467	0	0	0	0
			5,757				

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$833,699
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	330,297
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	104,897
252	Advances for Construction	F-21	
	Subtotal		<u>\$398,505</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$85,255
	Subtotal		<u>\$483,760</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		14,793
	Other (Specify):		0
	Deferred Taxes		(20)
	Regulatory Asset		28,332
	WASTEWATER RATE BASE		\$526,865
	WASTEWATER OPERATING INCOME	S-3	35,428
	ACHIEVED RATE OF RETURN		<u>6.72%</u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	151,816
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			151,816
401	<b>Operating Expenses</b>	S-10(a)	73,234
403	Depreciation Expense	S-6(a)	23,398
	Less: Amortization of CIAC	S-8(a)	3,871
<b>Net Depreciation Expense</b>			19,527
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		6,832
408.11	Property Taxes		5,543
408.12	Payroll Taxes		1,935
408.13	Other Taxes and Licenses		14
408	<b>Total Taxes Other Than Income</b>		14,324
409.1	Income Taxes		9,658
410.1	Deferred Federal Income Taxes		(57)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(298)
<b>Utility Operating Expenses</b>			116,388
<b>Utility Operating Income</b>			35,428
530	Add Back:		
	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>35,428</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Marion / Citrus Park

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	155	0	0	155
353	Land and Land Rights	342,717	615	(422)	342,910
354	Structures and Improvements	34,824	6,490	(6,430)	34,884
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	122,326	0	0	122,326
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	773	(0)	0	773
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	312,245	0	0	312,245
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	10,146	10,070	(10,146)	10,070
391	Transportation Equipment	2,001	1,928	(2,001)	1,928
392	Stores Equipment	80	81	(80)	81
393	Tools, Shop and Garage Equip	1,661	1,793	(1,661)	1,793
394	Laboratory Equipment	515	416	(515)	416
395	Power Operated Equipment	2,436	2,103	(2,436)	2,103
396	Communication Equipment	3,841	3,329	(3,841)	3,329
397	Miscellaneous Equipment	764	623	(764)	623
398	Other Tangible Plant	0	63	0	63
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	834,484	27,511	(28,296)	833,699

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

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Marion / Citrus Park

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
352	Franchises	155	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights		6,855	0	335,440	0	0	6,491
354	Structures and Improvements		0	0	9,783	18,610	0	0
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		122,326	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
362	Special Collecting Structures		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers		773	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
366	Reuse Services		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
370	Receiving Wells		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	244,061	68,184	0	0
381	Plant Sewers		X X X X X X X	X X X X X X X	0	0	X X X X X X X	X X X X X X X
382	Outfall Sewer Lines		X X X X X X X	X X X X X X X	0	0	X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment		0	X X X X X X X	0	0	X X X X X X X	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	10,070
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,928
392	Stores Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	81
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,793
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	416
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,103
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	3,329
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	623
398	Other Tangible Plant		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	63
	Allocated General Plant		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	155	129,954	0	589,284	86,794	0	27,512

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



UTILITY NAME: Florida Water Services, Corp.

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SYSTEM NAME: Marion / Citrus Park

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c) (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Marion / Citrus Park

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	6	4	0	4
354	Structures and Improvements	11,059	1,086	546	1,632
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	4,012	(0)	0	(0)
361	Collection Sewers - Gravity	61,475	2,715	4,012	6,727
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	363	20	0	20
364	Flow Measuring Devices	(9)	0	9	9
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	15	0	0	0
371	Pumping Equipment	302	(0)	0	(0)
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	221,520	17,361	0	17,361
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	37	0	0	0
389	Other Plant and Miscellaneous Equipment	528	(0)	0	(0)
390	Office Furniture and Equip	5,877	1,382	5,250	6,632
391	Transportation Equipment	1,865	246	1,786	2,032
392	Stores Equipment	44	4	47	52
393	Tools, Shop and Garage Equip.	922	88	918	1,006
394	Laboratory Equipment	248	27	216	243
395	Power Operated Equipment	1,666	104	1,470	1,574
396	Communication Equipment	1,088	319	1,039	1,358
397	Miscellaneous Equipment	238	39	226	266
398	Other Tangible Plant	1	3	14	17
	Total Depreciable Wastewater Plant In Service	311,257	23,398	15,535	38,933

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Marion / Citrus Park

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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	10
354	Structures and Improvements	19	(4)	1,372	(2,3)	11,301
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	4,012	(11)	0
361	Collection Sewers - Gravity	0	0	0	0	68,202
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	383
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	15	(2)	0
371	Pumping Equipment	0	0	302	(2)	0
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	238,881
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	37	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	528	(2)	0
390	Office Furniture and Equip	632	(4)	5,989	(3)	5,888
391	Transportation Equipment	152	(4)	1,888	(3)	1,890
392	Stores Equipment	0	(4)	53	(3)	43
393	Tools, Shop and Garage Equip.	11	(4)	1,122	(3)	806
394	Laboratory Equipment	4	(4)	303	(3)	184
395	Power Operated Equipment	42	(4)	1,700	(3)	1,498
396	Communication Equipment	2	(4)	1,401	(3)	1,043
397	Miscellaneous Equipment	6	(4)	346	(3)	152
398	Other Tangible Plant	0	(4)	2	(3)	16
	Total Depreciable Wastewater Plant In Service	867	33	19,059	19,893	330,297

S-6(b)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

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SYSTEM NAME: Marion / Citrus Park

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		104,897
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		(0)
Total Contributions in Aid of Construction		<u>104,897</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Marion / Citrus Park

**WASTEWATER 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)
None			
Total Credits			<u>0</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	81,384
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,871
Total Debits	3,871
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>85,255</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Marion / Citrus Park

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Marion / Citrus Park

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	263	266	151,208
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>263</u>	<u>266</u>	<u>151,208</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>263</u>	<u>266</u> (7)	<u>151,208</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			608
Total Other Wastewater Revenues				608
Total Wastewater Operating Revenues				<u>151,816</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Marion / Citrus Park

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>151,816</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	16,997	0	315	84	2,461	8,728	2,784
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	5,563 (5)	0	104	28	809	2,869	915
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	7,820	XXXXXX	XXXXXX	XXXXXX	XXXXXX	7,820	0
715	Purchased Power	12,861	0	0	0	XXXXXX	12,741	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,721	0	0	0	0	1,721	0
720	Materials and Supplies	7,817	0	0	0	5,428	0	1,950
731	Contractual Services - Eng.	57	56	0	0	0	0	0
732	Contractual Services - Acct.	143	0	0	0	0	0	0
733	Contractual Services - Legal	358	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,591	0	0	0	0	3,591	0
736	Contractual Services - Other	4,487	0	0	0	0	0	409
741	Rental of Building/Real Property	349	0	0	0	0	106	0
742	Rental of Equipment	28	0	0	0	0	0	12
750	Transportation Expenses	3,749	0	0	0	24	3,258	0
756	Insurance - Vehicle	128	0	0	0	0	0	0
757	Insurance - General Liability	272	0	0	0	0	0	0
758	Insurance - Workman's Compensation	219 (5)	0	3	1	25	90	29
759	Insurance - Other	34	0	0	0	0	0	0
760	Advertising Expense	80	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	937	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	273	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	438	0	0	0	0	0	0
775	Miscellaneous Expenses	5,311	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
			2,839	0	0	0	0	0
	Total Wastewater Utility Expenses	73,234	2,895	422	112	8,747	40,925	6,098

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Marion / Citrus Park

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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,069	1,556				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	354	485				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	5	115	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	139	300				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	143				
733	Contractual Services - Legal	0	358				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	4,078				
741	Rental of Building/Real Property	41	202				
742	Rental of Equipment	3	13				
750	Transportation Expenses	1	467				
756	Insurance - Vehicle	0	128				
757	Insurance - General Liability	0	272				
758	Insurance - Workman's Compensation	11	60				
759	Insurance - Other	0	34				
760	Advertising Expense	0	80	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	937	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	273				
770	Bad Debt Expense	438	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	948	1,524				
	Total Wastewater Utility Expenses	3,009	11,026	0	0	0	0
			9,816				

S-10(b)

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$329,080
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	38,988 173,260
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	218,806
252	Advances for Construction	F-21	
Subtotal			<u>(\$101,973)</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$142,256
Subtotal			<u>\$40,283</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		6,600
	Other (Specify):		0
	Deferred Taxes		(9,710)
	Regulatory Asset		26,067
WASTEWATER RATE BASE			\$63,239
WASTEWATER OPERATING INCOME		S-3	13,660
ACHIEVED RATE OF RETURN			<u>21.60%</u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	63,048
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			63,048
401	<b>Operating Expenses</b>	S-10(a)	33,231
403	Depreciation Expense	S-6(a)	12,918
	Less: Amortization of CIAC	S-8(a)	7,871
<b>Net Depreciation Expense</b>			5,047
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		2,837
408.11	Property Taxes		1,583
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		13
408	<b>Total Taxes Other Than Income</b>		4,433
409.1	Income Taxes		5,958
410.1	Deferred Federal Income Taxes		916
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(198)
<b>Utility Operating Expenses</b>			49,388
<b>Utility Operating Income</b>			13,660
530	Add Back:		
	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u>13,660</u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Highlands / Covered Bridge

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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	298	(0)	0	298
353	Land and Land Rights	2,582	566	(382)	2,766
354	Structures and Improvements	10,400	5,978	(5,819)	10,559
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	144,198	0	0	144,198
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	11,771	(0)	0	11,771
364	Flow Measuring Devices	1,000	0	0	1,000
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	7,638	2,092	0	9,730
371	Pumping Equipment	12,362	5,920	0	18,282
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	110,747	0	0	110,747
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	934	0	0	934
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	9,182	9,275	(9,182)	9,275
391	Transportation Equipment	1,810	1,776	(1,810)	1,776
392	Stores Equipment	72	75	(72)	75
393	Tools, Shop and Garage Equip.	1,503	1,651	(1,503)	1,651
394	Laboratory Equipment	466	383	(466)	383
395	Power Operated Equipment	2,205	1,937	(2,205)	1,937
396	Communication Equipment	3,476	3,066	(3,476)	3,066
397	Miscellaneous Equipment	691	574	(691)	574
398	Other Tangible Plant	0	58	0	58
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	321,335	33,351	(25,606)	329,080

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	298	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	2,200	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
354	Structures and Improvements	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
355	Power Generation Equipment	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	144,198	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	11,771	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	1,000	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	9,730	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	18,282	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	96,674	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	298	159,169	28,013	102,188	14,073	0	25,340

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

UTILITY NAME: Florida Water Services, Corp.

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SYSTEM NAME: Highlands / Covered Bridge

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Highlands / Covered Bridge

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	134	7	0	7
354	Structures and Improvements	3,144	325	503 (3)	828
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	79,457	3,201	0	3,201
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,434	310	0	310
364	Flow Measuring Devices	1,293	(293) (2)	0	(293)
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	6,126	290	0	290
371	Pumping Equipment	7,578	852	0	852
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	57,103	6,158	0	6,158
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	(6,419)	31	0	31
389	Other Plant and Miscellaneous Equipment	(754)	0	754 (2)	754
390	Office Furniture and Equip	5,319	1,272	4,836 (3)	6,108
391	Transportation Equipment	1,688	227	1,645 (3)	1,872
392	Stores Equipment	40	4	44 (3)	48
393	Tools, Shop and Garage Equip.	835	81	846 (3)	927
394	Laboratory Equipment	225	25	199 (3)	224
395	Power Operated Equipment	1,508	96	1,354 (3)	1,450
396	Communication Equipment	984	294	957 (3)	1,251
397	Miscellaneous Equipment	215	36	209 (3)	245
398	Other Tangible Plant	1	3	13 (3)	16
	Total Depreciable Wastewater Plant In Service	161,911	12,918	11,359	24,277

\* Specify nature of transaction. Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Highlands / Covered Bridge

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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	141
354	Structures and Improvements	17	(4)	567	(3)	3,387
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0	82,658
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	3,744
364	Flow Measuring Devices	0	0	0	0	1,000
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	6,416
371	Pumping Equipment	0	0	0	0	8,430
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	63,261
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	(6,388)
389	Other Plant and Miscellaneous Equipment	582	0	5,423	(3)	5,423
390	Office Furniture and Equip	140	31	1,709	(3)	1,741
391	Transportation Equipment	0	(4)	48	(3)	40
392	Stores Equipment	10	0	1,019	(3)	742
393	Tools, Shop and Garage Equip.	3	0	276	(3)	170
394	Laboratory Equipment	39	0	1,539	(3)	1,380
395	Power Operated Equipment	2	0	1,272	(3)	1,360
396	Communication Equipment	5	0	314	(3)	140
397	Miscellaneous Equipment	0	0	2	(3)	15
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant In Service	799	31	12,161	12,929	173,260

S-6(b)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

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SYSTEM NAME: Highlands / Covered Bridge

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		218,806
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		(0)
Total Contributions in Aid of Construction		<u>218,806</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Highlands / Covered Bridge

**WASTEWATER 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)
New Connections	8	Prepaid 0	
Total Credits			<u><u>0</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	134,385
Debits during year: Accruals charge to Account 272 Other debits (specify):	7,871
Total Debits	7,871
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>142,256</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u><u>0</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	236	243	62,640
522.2	Commercial Revenues	2	2	620
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>238</u>	<u>245</u>	<u>63,259</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>238</u>	<u>245 (7)</u>	<u>63,259</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			(211)
Total Other Wastewater Revenues				(211)
Total Wastewater Operating Revenues				<u>63,048</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Highlands / Covered Bridge

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u><u>63,048</u></u>



UTILITY NAME: Florida Water Services, Corp.  
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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	2,418	0	0	0	0	0	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	773 (5)	0	0	0	0	0	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	5,002	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,002	0
715	Purchased Power	4,092	0	0	0	0	3,982	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	848	0	0	0	0	848	0
720	Materials and Supplies	1,351	0	0	0	0	0	946
731	Contractual Services - Eng.	52	52	0	0	0	0	0
732	Contractual Services - Acct.	132	0	0	0	0	0	0
733	Contractual Services - Legal	330	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,937	0	0	0	0	1,937	0
736	Contractual Services - Other	9,844	0	0	0	0	6,088	0
741	Rental of Building/Real Property	224	0	0	0	0	0	0
742	Rental of Equipment	15	0	0	0	0	0	0
750	Transportation Expenses	430	0	0	0	0	0	0
756	Insurance - Vehicle	118	0	0	0	0	0	0
757	Insurance - General Liability	251	0	0	0	0	0	0
758	Insurance - Workman's Compensation	65 (5)	0	0	0	0	0	0
759	Insurance - Other	31	0	0	0	0	0	0
760	Advertising Expense	74	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	863	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	251	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	403	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,726	1,450	0	0	0	0	0
	Total Wastewater Utility Expenses	33,231	1,502	0	0	0	17,857	946

UTILITY NAME: Florida Water Services, Corp.  
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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	985	1,433				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	326	447				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	5	106	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	128	277				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	132				
733	Contractual Services - Legal	0	330				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	3,756				
741	Rental of Building/Real Property	38	186				
742	Rental of Equipment	3	12				
750	Transportation Expenses	1	430				
756	Insurance - Vehicle	0	118				
757	Insurance - General Liability	0	251				
758	Insurance - Workman's Compensation	10	55				
759	Insurance - Other	0	31				
760	Advertising Expense	0	74	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	863	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	251				
770	Bad Debt Expense	403	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	873	1,403				
	Total Wastewater Utility Expenses	2,771	10,154	0	0	0	0
			9,040				

S-10(b)

## FLORIDA WATER SERVICE CORPORATION

### FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	9,360,382
	Less:		
	Nonused and Useful Plant (1)		(183,852)
108.1	Accumulated Depreciation	S-6(b)	3,858,933
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	9,825,174
252	Advances for Construction	F-21	0
	Subtotal		(4,139,873)
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	3,853,402
	Subtotal		(286,472)
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		370,507
	Other (Specify):		
	Deferred Taxes		(289,833)
	Regulatory Asset		394,221
	WASTEWATER RATE BASE		188,423
	WASTEWATER OPERATING INCOME	S-3	(27,891)
	ACHIEVED RATE OF RETURN		<u>14.80%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions 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-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	1,998,130
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	10,850
<b>Net Operating Revenues</b>			1,987,280
401	<b>Operating Expenses</b>	S-10(a)	1,819,794
403	Depreciation Expense	S-6(a)	251,493
	Less: Amortization of CIAC	S-8(a)	293,922
<b>Net Depreciation Expense</b>			(42,429)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		89,916
408.11	Property Taxes		68,643
408.12	Payroll Taxes		6,208
408.13	Other Taxes and Licenses		177
408	<b>Total Taxes Other Than Income</b>		164,944
409.1	Income Taxes		51,192
410.1	Deferred Federal Income Taxes		27,341
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(5,671)
<b>Utility Operating Expenses</b>			2,015,170
<b>Utility Operating Income</b>			(27,891)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	10,850
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>(17,041)</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Charlotte / Deep Creek

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	5,341	7,852	(5,340)	7,853
354	Structures and Improvements	81,380	82,883	(81,367)	82,896
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	23,296	(0)	0	23,296
361	Collection Sewers - Gravity	7,988,276	60,154	(2,857)	8,045,573
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	12,313	4,744	0	17,057
364	Flow Measuring Devices	7,371	0	0	7,371
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	419,376	7,796	0	427,172
371	Pumping Equipment	495,042	(0)	(6,473)	488,569
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	128,391	128,597	(128,391)	128,597
390	Office Furniture and Equip	25,314	24,624	(25,314)	24,624
391	Transportation Equipment	1,007	1,035	(1,007)	1,035
392	Stores Equipment	21,018	22,891	(21,018)	22,891
393	Tools, Shop and Garage Equip.	6,521	5,316	(6,521)	5,316
394	Laboratory Equipment	30,828	26,858	(30,828)	26,858
395	Power Operated Equipment	48,600	42,514	(48,600)	42,514
396	Communication Equipment	9,669	7,960	(9,669)	7,960
397	Miscellaneous Equipment	0	800	0	800
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	9,303,743	424,025	(367,385)	9,360,382

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Charlotte / Deep Creek

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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	TREATMENT PLANT (i)	TREATMENT & DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
352	Franchises	0	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	0	X X X X X X
353	Land and Land Rights	X X X X X X	0	0	0	0	0	7,853
354	Structures and Improvements	X X X X X X	0	0	0	0	0	82,896
355	Power Generation Equipment	X X X X X X	0	0	0	0	0	X X X X X X
360	Collection Sewers - Force	X X X X X X	23,296	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
361	Collection Sewers - Gravity	X X X X X X	8,045,573	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
362	Special Collecting Structures	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
363	Services to Customers	X X X X X X	17,057	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
364	Flow Measuring Devices	X X X X X X	7,371	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
365	Flow Measuring Installations	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
366	Reuse Services	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
367	Reuse Meters and Installations	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
370	Receiving Wells	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
371	Pumping Equipment	X X X X X X	427,172	427,172	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
374	Reuse Distribution Services	X X X X X X	488,569	488,569	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
375	Reuse Transmission and Distribution System	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
380	Treatment and Disposal Equip	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
381	Plant Sewers	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
382	Outfall Sewer Lines	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
389	Other Plant and Misc. Equipment	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
390	Office Furniture and Equip	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	128,597
391	Transportation Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	24,624
392	Stores Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,035
393	Tools, Shop and Garage Equip.	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	22,891
394	Laboratory Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	5,316
395	Power Operated Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	26,858
396	Communication Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	42,514
397	Miscellaneous Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	7,960
398	Other Tangible Plant	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	800
	Allocated General Plant	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	0	8,093,297	915,741	0	0	0	351,344

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
374	Reuse Distribution Reservoirs	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	10.000/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte / Deep Creek

YEAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	7,003	2,512	6,977	9,490
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	4,213	776	0	776
361	Collection Sewers - Gravity	3,177,618	177,976	0	177,976
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,696	386	0	386
364	Flow Measuring Devices	7,049	322	0	322
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	131,175	14,095	0	14,095
371	Pumping Equipment	173,442	27,164	0	27,164
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	74,370	17,643	67,050	84,693
390	Office Furniture and Equip	23,601	3,146	22,806	25,952
391	Transportation Equipment	561	56	606	662
392	Stores Equipment	11,673	1,126	11,726	12,852
393	Tools, Shop and Garage Equip.	3,140	347	2,759	3,106
394	Laboratory Equipment	21,084	1,330	18,775	20,105
395	Power Operated Equipment	13,764	4,072	13,270	17,341
396	Communication Equipment	3,013	501	2,892	3,393
397	Miscellaneous Equipment	11	40	179	219
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant In Service	3,653,413	251,493	147,039	398,532

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte / Deep Creek

YEAR OF EAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	242	0	7,923	8,165	8,327
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	4,989
361	Collection Sewers - Gravity	2,857	0	0	2,857	3,352,737
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	2,082
364	Flow Measuring Devices	0	0	0	0	7,371
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	0
370	Receiving Wells	3,100	0	0	3,100	142,170
371	Pumping Equipment	6,473	0	0	6,473	194,133
374	Reuse Distribution Reservoir	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	8,067	0	75,807	83,874	75,189
390	Office Furniture and Equip	1,941	427	23,897	25,411	24,141
391	Transportation Equipment	0	(4)	675	(3)	0
392	Stores Equipment	0	0	0	0	549
393	Tools, Shop and Garage Equip.	135	0	14,096	14,231	10,294
394	Laboratory Equipment	48	0	3,846	3,895	2,351
395	Power Operated Equipment	542	0	21,517	22,059	19,130
396	Communication Equipment	32	0	17,758	17,790	13,316
397	Miscellaneous Equipment	71	0	4,389	4,460	1,946
398	Other Tangible Plant	0	0	22	22	208
	Total Depreciable Wastewater Plant In Service	23,508	427	169,930	193,011	3,858,933

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		9,570,872
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	228,620
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	25,682
Total Credits		254,302
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>9,825,174</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

**WASTEWATER 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)
New Connections	87	2,628 Average	228,620
Total Credits			<u>228,620</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	3,559,480
Debits during year: Accruals charge to Account 272 Other debits (specify):	293,922
Total Debits	293,922
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>3,853,402</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS  
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>HERONS COVE</u> COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY PROPERTY	13,972 4,160
<u>SANDHILL GARDEN RETIREMENT CENTER</u> COLLECTION SEWERS - GRAVITY	PROPERTY	7,550
TOTAL CREDITS		<u><u>25,682</u></u>





**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES:</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	3,229	329	1,533,298
522.2	Commercial Revenues	34	366	171,157
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	65	62	272,828
522	Total Measured Revenues	3,328	757	1,977,284
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>3,328</u>	<u>757 (7)</u>	<u>1,977,284</u>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or Unbilled Revenue)			10,850 9,996
Total Other Wastewater Revenues				20,846
Total Wastewater Operating Revenues				1,998,130

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Reclaimed Water Sales</b>				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	
540.2	Commercial Reuse Revenues	0	0	
540.3	Industrial Reuse Revenues	0	0	
540.4	Reuse Revenues From Public Authorities	0	0	
540.5	Other Revenues	0	0	
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	
541.2	Commercial Reuse Revenues	0	0	
541.3	Industrial Reuse Revenues	0	0	
541.4	Reuse Revenues From Public Authorities	0	0	
541	Total Measured Reuse Revenues			0
544	Reuse Revenues From Other Systems			0
	Total Reclaimed Water Sales			0
	Total Wastewater Operating Revenues			<u>1,998,130</u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte / Deep Creek

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	79,646	185	0	5,937	37,030	0	2,961
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	25,874 (5)	61	0	1,951	12,172	0	973
710	Purchased Water	1,494,823	X X X X X	X X X X X	X X X X X	X X X X X	1,494,823	X X X X X
711	Sludge Removal	900	X X X X X	X X X X X	X X X X X	X X X X X	900	X X X X X
715	Purchased Power	32,423	0	0	30,894	0	0	0
716	Fuel for Power Purchased	0	0	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	29,806	0	0	0	0	29,806	0
720	Materials and Supplies	30,303	0	9,320	0	14,417	0	956
731	Contractual Services - Eng.	730	724	0	0	0	0	0
732	Contractual Services - Acct.	1,826	0	0	0	0	0	0
733	Contractual Services - Legal	4,570	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	0	0	0	0	0	0	0
736	Contractual Services - Other	52,078	0	0	0	0	0	0
741	Rental of Building/Real Property	3,099	0	0	0	0	0	0
742	Rental of Equipment	239	0	32	0	0	0	0
750	Transportation Expenses	7,344	0	0	0	1,376	0	0
756	Insurance - Vehicle	1,636	0	0	0	0	0	0
757	Insurance - General Liability	3,479	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,376 (5)	2 (11)	0	61	381	0	31
759	Insurance - Other	436	0	0	0	0	0	0
760	Advertising Expense	1,024	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	6,577	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	3,486	0	0	0	0	0	0
770	Bad Debt Expense	5,590	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	32,531	48	227	0	689	0	0
	Total Wastewater Utility Expenses	1,819,794	1,020	9,580	38,843	66,066	1,525,528	4,921

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Charlotte / Deep Creek

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	13,658	19,874				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	4,517	6,200				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	63	1,466				
716	Fuel for Power Purchased	0	0				
718	Chemicals	X X X X X	X X X X X				
720	Materials and Supplies	1,775	3,834				
731	Contractual Services - Eng.	0	6				
732	Contractual Services - Acct.	0	1,826				
733	Contractual Services - Legal	0	4,570				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	52,078				
741	Rental of Building/Real Property	524	2,575				
742	Rental of Equipment	37	170				
750	Transportation Expenses	9	5,959				
756	Insurance - Vehicle	0	1,636				
757	Insurance - General Liability	0	3,479				
758	Insurance - Workman's Compensation	141	760				
759	Insurance - Other	0	436				
760	Advertising Expense	0	1,024	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	6,577	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	3,486				
770	Bad Debt Expense	5,590	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	12,106	19,460				
	Total Wastewater Utility Expenses	38,421	135,415	0	0	0	0

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$16,486,092
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	(142,536) 6,732,984
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,652,985
252	Advances for Construction	F-21	
Subtotal			<u>\$7,242,659</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$527,783
Subtotal			<u>\$7,770,442</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		260,907
	Other (Specify):		0
	Deferred Taxes		(416,502)
	Regulatory Asset		557,149
WASTEWATER RATE BASE			\$8,171,996
WASTEWATER OPERATING INCOME		S-3	897,259
ACHIEVED RATE OF RETURN			<u><u>10.98%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	3,572,516
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	8,143
<b>Net Operating Revenues</b>			3,564,373
401	<b>Operating Expenses</b>	S-10(a)	1,292,771
403	Depreciation Expense	S-6(a)	676,623
	Less: Amortization of CIAC	S-8(a)	90,395
<b>Net Depreciation Expense</b>			586,228
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		160,763
408.11	Property Taxes		212,581
408.12	Payroll Taxes		26,721
408.13	Other Taxes and Licenses		257
408	<b>Total Taxes Other Than Income</b>		400,322
409.1	Income Taxes		358,632
410.1	Deferred Federal Income Taxes		38,949
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(9,788)
<b>Utility Operating Expenses</b>			2,667,114
<b>Utility Operating Income</b>			897,259
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	8,143
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		43,406
<b>Total Utility Operating Income</b>			<u><u>948,808</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Volusia / Deltona Lakes

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	10,265	0	0	10,265
353	Land and Land Rights	341,373	11,444	0	344,987
354	Structures and Improvements	1,709,448	137,623	(7,830)	1,727,759
355	Power Generation Equipment	157,912	4,209	(19,312)	162,121
360	Collection Sewers - Force	584,072	99,285	0	683,357
361	Collection Sewers - Gravity	1,990,512	175,171	0	2,165,683
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	288,447	27,895	0	316,342
364	Flow Measuring Devices	4,828	24,635	0	29,463
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	8,145	25,717	0	33,862
367	Reuse Meters and Installations	12,842	0	0	12,842
370	Receiving Wells	408,128	21,900	0	430,028
371	Pumping Equipment	1,374,393	41,301	0	1,415,694
374	Reuse Distribution Reservoirs	1,100,250	0	0	1,100,250
375	Reuse Transmission and Distribution Syste	950,775	90,536	0	1,041,311
380	Treatment and Disposal Equip	4,456,891	26,955	(18,679)	4,465,167
381	Plant Sewers	969,383	116,969	0	1,086,352
382	Outfall Sewer Lines	1,059,111	3,521	0	1,062,632
389	Other Plant and Misc Equipment	18,706	(0)	0	18,706
390	Office Furniture and Equip	187,879	187,161	(187,879)	187,161
391	Transportation Equipment	37,044	35,838	(37,044)	35,838
392	Stores Equipment	1,473	1,506	(1,473)	1,506
393	Tools, Shop and Garage Equip.	30,756	33,316	(30,756)	33,316
394	Laboratory Equipment	9,543	7,737	(9,543)	7,737
395	Power Operated Equipment	45,111	39,089	(45,111)	39,089
396	Communication Equipment	71,118	61,875	(71,118)	61,875
397	Miscellaneous Equipment	14,149	11,585	(14,149)	11,585
398	Other Tangible Plant	1	1,164	(1)	1,164
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	15,842,555	1,186,431	(542,895)	16,486,092

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



WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0						
352	Franchises	10,265						
353	Land and Land Rights	X X X X X X	42,540	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
354	Structures and Improvements	X X X X X X	0	32,451	258,567	0	0	11,429
355	Power Generation Equipment	X X X X X X	0	0	1,600,534	1,000	5,578	120,647
360	Collection Sewers - Force	X X X X X X	683,357	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity	X X X X X X	2,165,683	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
362	Special Collecting Structures	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
363	Services to Customers	X X X X X X	316,342	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices	X X X X X X	29,463	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
366	Reuse Services	X X X X X X		0	X X X X X X X X	X X X X X X X X	33,862	X X X X X X X X
367	Reuse Meters and Installations	X X X X X X		0	X X X X X X X X	X X X X X X X X	12,842	X X X X X X X X
370	Receiving Wells	X X X X X X		430,028	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
371	Pumping Equipment	X X X X X X		818,861	X X X X X X X X	X X X X X X X X	288,858	X X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	1,100,250	X X X X X X X X
375	Reuse Transmission and Distribution Syste	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	1,041,311	X X X X X X X X
380	Treatment and Disposal Equip	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
381	Plant Sewers	X X X X X X		X X X X X X	3,078,279	1,386,888	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines	X X X X X X		X X X X X X	1,062,632	0	X X X X X X X X	X X X X X X X X
389	Other Plant and Misc. Equipment	X X X X X X		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
390	Office Furniture and Equip	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	187,161
391	Transportation Equipment	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	35,838
392	Stores Equipment	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,506
393	Tools, Shop and Garage Equip.	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	33,316
394	Laboratory Equipment	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	7,737
395	Power Operated Equipment	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	39,089
396	Communication Equipment	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	61,875
397	Miscellaneous Equipment	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	11,585
398	Other Tangible Plant	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,164
	Allocated General Plant	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	10,265	3,237,384	1,281,341	7,248,484	1,714,569	2,482,702	511,347

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



UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Volusia / Deltona Lakes

YEAR OF REPORT  
 DECEMBER 31, 2000

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	8,244
354	Structures and Improvements	(13,296)	(4,16)	25,261	(3)	577,471
355	Power Generation Equipment	0	0	0	0	65,210
360	Collection Sewers - Force	0	0	0	0	166,041
361	Collection Sewers - Gravity	0	0	0	0	1,103,704
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	174,731
364	Flow Measuring Devices	0	0	15,858	(2)	3,912
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	1,455
367	Reuse Meters and Meter Installations	0	0	0	0	5,295
370	Receiving Wells	0	0	0	0	117,494
371	Pumping Equipment	0	0	0	0	772,887
374	Reuse Distribution Reservoirs	0	0	0	0	465,937
375	Reuse Transmission and Distribution Mains	0	0	0	0	339,045
380	Treatment and Disposal Equip	18,680	0	0	18,680	2,166,499
381	Plant Sewers	0	0	0	0	212,414
382	Outfall Sewer Lines	0	0	0	0	330,601
389	Other Plant and Miscellaneous Equipment	0	0	17,769	(2)	7,922
390	Office Furniture and Equip	11,741	(4)	109,667	(3)	109,431
391	Transportation Equipment	2,825	(4)	34,967	(3)	37,170
392	Stores Equipment	0	(4)	986	(3)	799
393	Tools, Shop and Garage Equip.	196	(4)	20,609	(3)	20,805
394	Laboratory Equipment	70	(4)	5,622	(3)	3,422
395	Power Operated Equipment	789	(4)	31,483	(3)	32,272
396	Communication Equipment	46	(4)	25,954	(3)	26,000
397	Miscellaneous Equipment	103	(4)	6,412	(3)	2,832
398	Other Tangible Plant	0	(4)	33	(3)	303
	Total Depreciable Wastewater Plant In Service	21,155	622	294,619	315,152	6,732,984

S-6(b)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

SYSTEM NAME: Volusia / Deltona Lakes

**WASTEWATER 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)
New Connections	90	1,991 AVERAGE	179,210
Includes Correction of Receivable			
<hr/>			
Total Credits			<u>179,210</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	437,388
Debits during year:	
Accruals charge to Account 272	90,395
Other debits (specify):	
Total Debits	90,395
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>527,783</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>3,572,516</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	7	8	9	10	11	12
(a)	(b)	CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	19,878	28,925				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	6,574	9,023				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	92	2,133				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	2,583	5,581				
731	Contractual Services - Eng.	0	9				
732	Contractual Services - Acct.	0	2,658				
733	Contractual Services - Legal	0	6,651				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	75,795				
741	Rental of Building/Real Property	763	3,748				
742	Rental of Equipment	54	247				
750	Transportation Expenses	13	8,672				
756	Insurance - Vehicle	0	2,381				
757	Insurance - General Liability	0	5,063				
758	Insurance - Workman's Compensation	205	1,106				
759	Insurance - Other	0	634				
760	Advertising Expense	0	1,490	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	17,425	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	5,074				
770	Bad Debt Expense	8,136	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	17,619	28,322				
	Total Wastewater Utility Expenses	55,918	204,937	0	0	0	0
			182,438				

## FLORIDA WATER SERVICE CORPORATION

### FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90



11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$354,831
	Less:		
	Nonused and Useful Plant (1)		43,165
108	Accumulated Depreciation	S-6(b)	151,552
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	42,509
252	Advances for Construction	F-21	
	Subtotal		<u>\$117,605</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$31,715
	Subtotal		<u>\$149,320</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		8,574
	Other (Specify):		0
	Deferred Taxes		(11,150)
	Regulatory Asset		14,975
	WASTEWATER RATE BASE		\$161,719
	WASTEWATER OPERATING INCOME	S-3	9,195
	ACHIEVED RATE OF RETURN		<u>5.69%</u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	78,461
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			78,461
401	<b>Operating Expenses</b>	S-10(a)	42,397
403	Depreciation Expense	S-6(a)	16,996
	Less: Amortization of CIAC	S-8(a)	1,569
<b>Net Depreciation Expense</b>			15,427
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		3,531
408.11	Property Taxes		3,420
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		7
408	<b>Total Taxes Other Than Income</b>		6,958
409.1	Income Taxes		3,646
410.1	Deferred Federal Income Taxes		1,053
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(214)
<b>Utility Operating Expenses</b>			69,266
<b>Utility Operating Income</b>			9,195
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>9,195</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fisherman's Haven

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	3,528	(0)	0	3,528
353	Land and Land Rights	1,175	331	(223)	1,283
354	Structures and Improvements	69,784	3,489	(3,398)	69,875
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,365	(0)	0	1,365
361	Collection Sewers - Gravity	15,007	(0)	0	15,007
362	Special Collecting Structures	0	(0)	0	0
363	Services to Customers	7,630	(0)	0	7,630
364	Flow Measuring Devices	4,871	(1)	0	4,870
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	4,171	0	0	4,171
371	Pumping Equipment	12,575	0	0	12,575
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	213,679	(0)	0	213,679
381	Plant Sewers	9,879	0	0	9,879
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	5,362	5,413	(5,362)	5,413
391	Transportation Equipment	1,057	1,037	(1,057)	1,037
392	Stores Equipment	42	44	(42)	44
393	Tools, Shop and Garage Equip.	878	964	(878)	964
394	Laboratory Equipment	272	224	(272)	224
395	Power Operated Equipment	1,288	1,131	(1,288)	1,131
396	Communication Equipment	2,030	1,790	(2,030)	1,790
397	Miscellaneous Equipment	404	335	(404)	335
398	Other Tangible Plant	0	34	0	34
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	354,997	14,788	(14,954)	354,831

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

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fisherman's Haven

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
352	Franchises	3,528	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
353	Land and Land Rights	0	952	0	0	0	0	331
354	Structures and Improvements	0	0	0	66,385	0	0	3,490
355	Power Generation Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
360	Collection Sewers - Force	X X X X X X	1,365	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity	X X X X X X	15,007	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
362	Special Collecting Structures	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
363	Services to Customers	X X X X X X	7,630	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices	X X X X X X	4,870	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
366	Reuse Services	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
367	Reuse Meters and Installations	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
370	Receiving Wells	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
371	Pumping Equipment	X X X X X X	X X X X X X	4,171	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X	X X X X X X	6,750	X X X X X X X X	5,826	X X X X X X X X	X X X X X X X X
375	Reuse Transmission and Distribution Syste	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
380	Treatment and Disposal Equip	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	82,706	X X X X X X X X	X X X X X X X X
381	Plant Sewers	X X X X X X	X X X X X X	X X X X X X	130,973	842	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines	X X X X X X	X X X X X X	X X X X X X	9,037	0	X X X X X X X X	X X X X X X X X
389	Other Plant and Misc Equipment	0	0	0	0	0	0	0
390	Office Furniture and Equip	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	5,413
391	Transportation Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,037
392	Stores Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	44
393	Tools, Shop and Garage Equip.	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	964
394	Laboratory Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	224
395	Power Operated Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,131
396	Communication Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,790
397	Miscellaneous Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	335
398	Other Tangible Plant	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	34
	Allocated General Plant	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	3,528	29,824	10,921	206,395	89,373	0	14,790

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fisherman's Haven

YEAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	926	88	0	88
354	Structures and Improvements	21,299	2,185	294 (3)	2,478
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	15,277	(0)	0	(0)
361	Collection Sewers - Gravity	3,475	334	0	334
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,309	201	0	201
364	Flow Measuring Devices	5,822	(0)	0	(0)
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	(157)	139	0	139
371	Pumping Equipment	3,387	699	0	699
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	88,327	11,880	0	11,880
381	Plant Sewers	3,860	282	0	282
382	Outfall Sewer Lines	1,017	0	0	0
389	Other Plant and Miscellaneous Equipment	14	(0)	0	(0)
390	Office Furniture and Equip	3,106	743	2,823 (3)	3,565
391	Transportation Equipment	986	132	960 (3)	1,092
392	Stores Equipment	23	2	26 (3)	28
393	Tools, Shop and Garage Equip.	488	47	494 (3)	541
394	Laboratory Equipment	131	15	116 (3)	131
395	Power Operated Equipment	881	56	790 (3)	846
396	Communication Equipment	575	171	559 (3)	730
397	Miscellaneous Equipment	126	21	122 (3)	143
398	Other Tangible Plant	0	2	8 (3)	9
	Total Depreciable Wastewater Plant in Service	151,872	16,996	6,190	23,186

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fisherman's Haven

YEAR OF REPORT  
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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	1,014
354	Structures and Improvements	10	(4)	393	(2,3)	23,374
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	13,912	0	0	13,912	1,365
361	Collection Sewers - Gravity	0	0	0	0	3,809
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	952	(2)	2,510
364	Flow Measuring Devices	0	0	0	0	4,870
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	(18)
371	Pumping Equipment	0	0	0	0	4,086
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	100,207
381	Plant Sewers	0	0	0	0	4,142
382	Outfall Sewer Lines	0	0	1,017	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	14	(2)	0
390	Office Furniture and Equip	340	(4)	3,166	(3)	3,165
391	Transportation Equipment	82	(4)	998	(3)	1,016
392	Stores Equipment	0	(4)	28	(3)	23
393	Tools, Shop and Garage Equip.	6	(4)	590	(3)	433
394	Laboratory Equipment	2	(4)	161	(3)	99
395	Power Operated Equipment	23	(4)	899	(3)	805
396	Communication Equipment	1	(4)	743	(3)	561
397	Miscellaneous Equipment	3	(4)	184	(3)	82
398	Other Tangible Plant	0	(4)	0	(3)	9
	Total Depreciable Wastewater Plant In Service	14,378	18	9,146	23,506	151,552

S-6(b)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		42,509
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		(0)
Total Contributions in Aid of Construction		<u>42,509</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Martin / Fisherman's Haven

**WASTEWATER 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)
None			
Total Credits			<u>0</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	30,146
Debits during year:	
Accruals charge to Account 272	1,569
Other debits (specify):	
Total Debits	1,569
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>31,715</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Martin / Fisherman's Haven

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u><u>0</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Martin / Fisherman's Haven

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	4	4	2,448
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		4	4	2,448
Measured Revenues:				
522.1	Residential Revenues	134	138	75,681
522.2	Commercial Revenues	1	1	279
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>135</u>	<u>139</u>	<u>75,960</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>139</u>	<u>143 (7)</u>	<u>78,408</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			53
Total Other Wastewater Revenues				53
Total Wastewater Operating Revenues				<u>78,461</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u><u>78,461</u></u>



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fisherman's Haven

YEAR OF REPORT  
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WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	1,412	0	0	0	0	0	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	451 (5)	0	0	0	0	0	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	64	0	0	0	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	236	0	0	0	0	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	77	0	0	0	0	0	0
733	Contractual Services - Legal	192	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	0	0	0	0	0	0	0
736	Contractual Services - Other	37,044	0	0	0	0	34,852	0
741	Rental of Building/Real Property	130	0	0	0	0	0	0
742	Rental of Equipment	9	0	0	0	0	0	0
750	Transportation Expenses	251	0	0	0	0	0	0
756	Insurance - Vehicle	69	0	0	0	0	0	0
757	Insurance - General Liability	146	0	0	0	0	0	0
758	Insurance - Workman's Compensation	38 (5)	0	0	0	0	0	0
759	Insurance - Other	18	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
760	Advertising Expense	43	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	504	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	147	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	235	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,329	0	0	0	0	0	0
Total Wastewater Utility Expenses		42,397	0	0	0	0	34,852	0

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fisherman's Haven

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	575	837				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	190	261				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	62				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	75	161				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	77				
733	Contractual Services - Legal	0	192				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	2,192				
741	Rental of Building/Real Property	22	108				
742	Rental of Equipment	2	7				
750	Transportation Expenses	0	251				
756	Insurance - Vehicle	0	69				
757	Insurance - General Liability	0	146				
758	Insurance - Workman's Compensation	6	32				
759	Insurance - Other	0	18				
760	Advertising Expense	0	43				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	504				
767	Regulatory Commission Expenses - Other	0	147				
770	Bad Debt Expense	235	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	510	819				
	Total Wastewater Utility Expenses	1,617	5,928	0	0	0	0
			5,277				

UTILITY NAME: FLORIDA WATER SERVICES, CORP  
 SYSTEM NAME: Seminole / Florida Cent. Comm. Park

YEAR OF REPORT  
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**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$1,292,450
	Less:		
	Nonused and Useful Plant (1)		34,456
108	Accumulated Depreciation	S-6(b)	498,924
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	568,289
252	Advances for Construction	F-21	
	Subtotal		<u>\$190,782</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$181,848
	Subtotal		<u>\$372,630</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		28,742
	Other (Specify):		0
	Deferred Taxes		(27,564)
	Regulatory Asset		35,472
	WASTEWATER RATE BASE		\$409,280
	WASTEWATER OPERATING INCOME	S-3	(4,276)
	ACHIEVED RATE OF RETURN		<u><u>-1.04%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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: FLORIDA WATER SERVICES.CORP.  
SYSTEM NAME: Seminole / Florida Cent. Comm. Park

YEAR OF REPORT  
DECEMBER 31, 2000

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	194,849
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			194,849
401	<b>Operating Expenses</b>	S-10(a)	140,276
403	Depreciation Expense	S-6(a)	51,378
	Less: Amortization of CIAC	S-8(a)	20,240
<b>Net Depreciation Expense</b>			31,138
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		8,768
408.11	Property Taxes		7,559
408.12	Payroll Taxes		8,111
408.13	Other Taxes and Licenses		3
408	<b>Total Taxes Other Than Income</b>		24,442
409.1	Income Taxes		1,412
410.1	Deferred Federal Income Taxes		2,563
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(705)
<b>Utility Operating Expenses</b>			199,125
<b>Utility Operating Income</b>			(4,276)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>(4,276)</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
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SYSTEM NAME: Seminole / Florida Cent. Comm. Park

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,053	0	0	1,053
353	Land and Land Rights	130,079	160	(98)	130,141
354	Structures and Improvements	209,364	1,782	(1,491)	209,655
355	Power Generation Equipment	25,463	(0)	0	25,463
360	Collection Sewers - Force	284,794	0	0	284,794
361	Collection Sewers - Gravity	9,129	(0)	0	9,129
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	34	0	34
364	Flow Measuring Devices	3,103	3,830	(3,103)	3,830
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	25,038	(0)	0	25,038
371	Pumping Equipment	120,887	(0)	0	120,887
374	Reuse Distribution Reservoirs	91,520	0	0	91,520
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	354,288	6,740	(826)	360,202
381	Plant Sewers	26,025	0	0	26,025
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	1,890	2,309	(1,890)	2,309
391	Transportation Equipment	373	442	(373)	442
392	Stores Equipment	15	19	(15)	19
393	Tools, Shop and Garage Equip.	309	411	(309)	411
394	Laboratory Equipment	96	95	(96)	95
395	Power Operated Equipment	454	482	(454)	482
396	Communication Equipment	716	763	(716)	763
397	Miscellaneous Equipment	142	143	(142)	143
398	Other Tangible Plant	0	14	(14)	14
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,284,738	17,225	(9,513)	1,292,450

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

UTILITY NAME: Florida Water Services, Corp.  
SYSTEM NAME: Seminole / Florida Cent. Com

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
352	Franchises	1,053	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
353	Land and Land Rights	0	0	0	130,000	0	0	141
354	Structures and Improvements	0	0	0	208,166	0	0	1,489
355	Power Generation Equipment	0	0	0	25,463	0	0	XXXXXXX
360	Collection Sewers - Force	0	284,794	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
361	Collection Sewers - Gravity	0	9,129	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
362	Special Collecting Structures	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
363	Services to Customers	0	34	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
364	Flow Measuring Devices	0	3,830	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
365	Flow Measuring Installations	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
366	Reuse Services	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
367	Reuse Meters and Installations	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
370	Receiving Wells	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
371	Pumping Equipment	25,038	X X X X X X	25,038	X X X X X X	X X X X X X	X X X X X X	X X X X X X
374	Reuse Distribution Reservoirs	62,654	X X X X X X	62,654	X X X X X X	X X X X X X	58,232	X X X X X X
375	Reuse Transmission and Distribution Syste	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	91,520	X X X X X X
380	Treatment and Disposal Equip	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
381	Plant Sewers	0	X X X X X X	X X X X X X	245,929	114,274	X X X X X X	X X X X X X
382	Outfall Sewer Lines	0	X X X X X X	X X X X X X	6,021	20,005	X X X X X X	X X X X X X
389	Other Plant and Misc. Equipment	0	X X X X X X	X X X X X X	0	0	X X X X X X	X X X X X X
390	Office Furniture and Equip	0	X X X X X X	X X X X X X	0	0	X X X X X X	X X X X X X
391	Transportation Equipment	0	X X X X X X	X X X X X X	0	0	X X X X X X	2,309
392	Stores Equipment	0	X X X X X X	X X X X X X	0	0	X X X X X X	442
393	Tools, Shop and Garage Equip.	0	X X X X X X	X X X X X X	0	0	X X X X X X	19
394	Laboratory Equipment	0	X X X X X X	X X X X X X	0	0	X X X X X X	411
395	Power Operated Equipment	0	X X X X X X	X X X X X X	0	0	X X X X X X	95
396	Communication Equipment	0	X X X X X X	X X X X X X	0	0	X X X X X X	482
397	Miscellaneous Equipment	0	X X X X X X	X X X X X X	0	0	X X X X X X	763
398	Other Tangible Plant	0	X X X X X X	X X X X X X	0	0	X X X X X X	143
	Allocated General Plant	0	X X X X X X	X X X X X X	0	0	X X X X X X	14
	Total Wastewater Plant	1,053	297,786	87,692	615,579	134,278	149,753	6,309

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
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SYSTEM NAME: Seminole / Florida Cent. Comm. Park

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.

YEAR OF REPORT  
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SYSTEM NAME: Seminole / Florida Cent. Comm. Park

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	224	26	0	26
354	Structures and Improvements	72,391	6,561	125	6,687
355	Power Generation Equipment	10,548	1,273	0	1,273
360	Collection Sewers - Force	90,033	9,483	0	9,483
361	Collection Sewers - Gravity	2,065	202	0	202
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	3,621	74	101	175
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	9,954	834	0	834
371	Pumping Equipment	45,999	6,721	0	6,721
374	Reuse Distribution Reservoirs	38,425	5,088	0	5,088
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	167,834	19,863	0	19,863
381	Plant Sewers	10,985	744	0	744
382	Outfall Sewer Lines	25	0	0	0
389	Other Plant and Miscellaneous Equipment	1,400	(0)	0	(0)
390	Office Furniture and Equip	1,095	317	1,204	1,521
391	Transportation Equipment	347	56	410	466
392	Stores Equipment	8	1	11	12
393	Tools, Shop and Garage Equip.	172	20	211	231
394	Laboratory Equipment	46	6	50	56
395	Power Operated Equipment	310	24	337	361
396	Communication Equipment	203	73	238	311
397	Miscellaneous Equipment	44	9	52	61
398	Other Tangible Plant	0	1	3	4
	Total Depreciable Wastewater Plant In Service	455,729	51,378	2,741	54,120

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Seminole / Florida Cent. Comm. Par

YEAR OF REPORT  
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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (j)	TOTAL CHARGES (g-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	250
354	Structures and Improvements	4	(4)	2,961	(2,3)	76,112
355	Power Generation Equipment	0	0	0	0	11,821
360	Collection Sewers - Force	0	0	0	0	99,516
361	Collection Sewers - Gravity	0	0	0	0	2,267
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	0
364	Flow Measuring Devices	3,103	0	0	3,103	693
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	10,788
371	Pumping Equipment	0	0	0	0	52,720
374	Reuse Distribution Reservoirs	0	0	0	0	43,513
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	826	0	0	826	186,871
381	Plant Sewers	0	0	0	0	11,729
382	Outfall Sewer Lines	0	0	25	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	1,400	(2)	0
390	Office Furniture and Equip	145	(4)	1,121	(3)	1,350
391	Transportation Equipment	35	(4)	352	(3)	434
392	Stores Equipment	0	(4)	10	(3)	10
393	Tools, Shop and Garage Equip.	2	(4)	216	(3)	185
394	Laboratory Equipment	1	(4)	59	(3)	42
395	Power Operated Equipment	10	(4)	318	(3)	344
396	Communication Equipment	1	(4)	275	(3)	239
397	Miscellaneous Equipment	1	(4)	69	(3)	35
398	Other Tangible Plant	0	(4)	0	(3)	4
	Total Depreciable Wastewater Plant In Service	4,128	8	6,805	10,925	498,924

S-6(b)

\* Specify nature of transaction. Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

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SYSTEM NAME: Seminole / Florida Cent. Comm. Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		568,289
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>568,289</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Seminole / Florida Cent. Comm. Park

**WASTEWATER 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)
None			
Total Credits			<u>0</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	161,608
Debits during year: Accruals charge to Account 272 Other debits (specify):	20,240
Total Debits	20,240
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>181,848</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Seminole / Florida Cent. Comm. Park

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u><u>0</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Seminole / Florida Cent. Comm. Park

YEAR OF REPORT  
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**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	49	49	192,314
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>49</u>	<u>49</u>	<u>192,314</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>49</u>	<u>49</u> (7)	<u>192,314</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			1,004
	Unbilled Revenue			1,531
Total Other Wastewater Revenues				2,535
Total Wastewater Operating Revenues				<u>194,849</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Seminole / Florida Cent. Comm. Park

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>194,849</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	60,855	3,410	290	1,263	3,307	37,639	14,344
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	19,998 (5)	1,121	95	415	1,087	12,372	4,715
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	8,476	XXXXXX	XXXXXX	XXXXXX	XXXXXX	8,476	0
715	Purchased Power	10,322	0	0	0	XXXXXX	10,295	XXXXXX
716	Fuel for Power Purchased	955	955	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	2,587	0	0	0	XXXXXX	2,587	0
720	Materials and Supplies	12,387	0	452	0	4,046	4,221	3,567
731	Contractual Services - Eng.	13	13	0	0	0	0	0
732	Contractual Services - Acct.	33	0	0	0	0	0	0
733	Contractual Services - Legal	82	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	7,363	0	0	0	0	7,363	0
736	Contractual Services - Other	4,865	0	0	0	0	0	3,930
741	Rental of Building/Real Property	56	0	0	0	0	0	0
742	Rental of Equipment	4	0	0	0	0	0	0
750	Transportation Expenses	3,982	0	0	0	2,635	1,240	0
756	Insurance - Vehicle	29	0	0	0	0	0	0
757	Insurance - General Liability	62	0	0	0	0	0	0
758	Insurance - Workman's Compensation	637 (5)	35	3	13	34	388	148
759	Insurance - Other	8	0	0	0	0	0	0
760	Advertising Expense	18	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	215	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	63	0	0	0	0	0	0
770	Bad Debt Expense	100	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	7,164	6,597	0	0	0	0	0
Total Wastewater Utility Expenses			12,131	841	1,691	11,109	84,582	26,702





**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$282,419
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	78,072
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	126,072
252	Advances for Construction	F-21	
Subtotal			<u>\$78,275</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$20,057
Subtotal			<u>\$98,332</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		20,484
	Other (Specify):		0
	Deferred Taxes		(6,428)
	Regulatory Asset		11,149
WASTEWATER RATE BASE			\$123,537
WASTEWATER OPERATING INCOME		S-3	(30,896)
ACHIEVED RATE OF RETURN			<u><u>-25.01%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			-
400	Operating Revenues	S-9(b)	71,487
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			71,487
401	<b>Operating Expenses</b>	S-10(a)	100,241
403	Depreciation Expense	S-6(a)	10,086
	Less: Amortization of CIAC	S-8(a)	4,043
<b>Net Depreciation Expense</b>			6,043
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		3,217
408.11	Property Taxes		3,389
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		5
408	Total Taxes Other Than Income		6,611
409.1	Income Taxes		(10,938)
410.1	Deferred Federal Income Taxes		597
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(171)
<b>Utility Operating Expenses</b>			102,383
<b>Utility Operating Income</b>			(30,896)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>(30,896)</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fox Run

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	226	(0)	0	226
353	Land and Land Rights	162	243	(162)	243
354	Structures and Improvements	2,470	2,561	(2,469)	2,562
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	200,418	(0)	0	200,418
361	Collection Sewers - Gravity	5,425	15,000	0	20,425
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	18,576	(0)	0	18,576
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	4,171	0	0	4,171
371	Pumping Equipment	27,744	(0)	0	27,744
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	3,896	3,975	(3,896)	3,975
391	Transportation Equipment	768	761	(768)	761
392	Stores Equipment	31	32	(31)	32
393	Tools, Shop and Garage Equip.	638	708	(638)	708
394	Laboratory Equipment	198	164	(198)	164
395	Power Operated Equipment	936	830	(936)	830
396	Communication Equipment	1,475	1,314	(1,475)	1,314
397	Miscellaneous Equipment	293	246	(293)	246
398	Other Tangible Plant	0	25	0	25
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	267,427	25,858	(10,866)	282,419

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

UTILITY NAME: Florida Water Services, Corp.  
SYSTEM NAME: Martin / Fox Run

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
352	Franchises	226	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
353	Land and Land Rights		0	0	0	0	0	243
354	Structures and Improvements		0	0	0	0	0	2,562
355	Power Generation Equipment							X X X X X X X X
360	Collection Sewers - Force		200,418	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity		20,425	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
362	Special Collecting Structures		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
363	Services to Customers		18,576	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
366	Reuse Services		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
367	Reuse Meters and Installations		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
370	Receiving Wells		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
371	Pumping Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
375	Reuse Transmission and Distribution Syste		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
380	Treatment and Disposal Equip		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
381	Plant Sewers		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
389	Other Plant and Misc Equipment		0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
390	Office Furniture and Equip		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	3,975
391	Transportation Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	761
392	Stores Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	32
393	Tools, Shop and Garage Equip.		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	708
394	Laboratory Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	164
395	Power Operated Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	830
396	Communication Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,314
397	Miscellaneous Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	246
398	Other Tangible Plant		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	25
	Allocated General Plant		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	226	239,418	31,915	0	0	0	10,960

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fox Run

YEAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	(21)	6	32	(2)
354	Structures and Improvements	579	77	216	(3)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	59,001	6,674	0	6,674
361	Collection Sewers - Gravity	1,216	287	0	287
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	7,881	489	0	489
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	(12,178)	139	0	139
371	Pumping Equipment	8,200	1,542	0	1,542
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	4,966	(0)	0	(0)
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	2,048	0	0	0
389	Other Plant and Miscellaneous Equipment	45	(0)	0	(0)
390	Office Furniture and Equip	2,257	545	2,072	(3)
391	Transportation Equipment	716	97	705	(3)
392	Stores Equipment	17	2	19	(3)
393	Tools, Shop and Garage Equip.	354	35	362	(3)
394	Laboratory Equipment	95	11	85	(3)
395	Power Operated Equipment	640	41	580	(3)
396	Communication Equipment	418	126	410	(3)
397	Miscellaneous Equipment	91	15	89	(3)
398	Other Tangible Plant	0	1	6	(3)
	Total Depreciable Wastewater Plant In Service	76,325	10,086	4,577	14,663

\* Specify nature of transaction. Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
SYSTEM NAME: Martin / Fox Run

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	17
354	Structures and Improvements	7	(4)	607	(2,3)	257
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	65,675
361	Collection Sewers - Gravity	0	0	0	0	1,503
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	8,370
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	(12,039)
371	Pumping Equipment	0	0	0	0	9,742
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	4,966	(2)	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	2,048	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	45	(2)	45
390	Office Furniture and Equip	249	(4)	2,301	(3)	2,551
391	Transportation Equipment	60	(4)	725	(3)	746
392	Stores Equipment	0	13	21	(3)	17
393	Tools, Shop and Garage Equip.	4	(4)	429	(3)	318
394	Laboratory Equipment	1	(4)	117	(3)	73
395	Power Operated Equipment	17	(4)	653	(3)	591
396	Communication Equipment	1	(4)	541	(3)	412
397	Miscellaneous Equipment	2	(4)	134	(3)	60
398	Other Tangible Plant	0	(4)	0	(3)	6
	Total Depreciable Wastewater Plant In Service	342	13	12,587	12,916	78,072

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.



UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
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SYSTEM NAME: Martin / Fox Run

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		109,292
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	1,780
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	15,000
Total Credits		16,780
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>126,072</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Martin / Fox Run

**WASTEWATER 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)
New Connections	1	1,780 AVERAGE	1,780
Total Credits			<u>1,780</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	16,014
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,043
Total Debits	4,043
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>20,057</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Martin / Fox Run

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b>ANTTILA ESTATES</b> COLLECTION SEWERS - GRAVITY	PROPERTY	15,000
TOTAL CREDITS		<u>15,000</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	101	105	71,248
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>101</u>	<u>105</u>	<u>71,248</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>101</u>	<u>105</u> (7)	<u>71,248</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			239
Total Other Wastewater Revenues				239
Total Wastewater Operating Revenues				<u>71,487</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
	Total Reclaimed Water Sales	0	0	0
	Total Wastewater Operating Revenues			<u>71,487</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	1,036	0	0	0	0	0	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	331 (5)	0	0	0	0	0	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	47	0	0	0	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	173	0	0	0	0	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	56	0	0	0	0	0	0
733	Contractual Services - Legal	141	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	0	0	0	0	0	0	0
736	Contractual Services - Other	96,311	0	0	0	0	94,702	0
741	Rental of Building/Real Property	96	0	0	0	0	0	0
742	Rental of Equipment	6	0	0	0	0	0	0
750	Transportation Expenses	184	0	0	0	0	0	0
756	Insurance - Vehicle	51	0	0	0	0	0	0
757	Insurance - General Liability	108	0	0	0	0	0	0
758	Insurance - Workman's Compensation	28 (5)	0	0	0	0	0	0
759	Insurance - Other	13	0	0	0	0	0	0
760	Advertising Expense	32	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	370	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	108	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	173	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	975	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Wastewater Utility Expenses		100,241	0	0	0	0	94,702	0

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Fox Run

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (l)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	422	614				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	140	192				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	45				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	55	119				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	56				
733	Contractual Services - Legal	0	141				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	1,610				
741	Rental of Building/Real Property	16	80				
742	Rental of Equipment	1	5				
750	Transportation Expenses	0	184				
756	Insurance - Vehicle	0	51				
757	Insurance - General Liability	0	108				
758	Insurance - Workman's Compensation	4	23				
759	Insurance - Other	0	13				
760	Advertising Expense	0	32	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	370	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	108				
770	Regulatory Commission Expenses - Other	173	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense						
775	Miscellaneous Expenses	374	601				
	Total Wastewater Utility Expenses	1,188	4,352	0	0	0	0
			3,874				



## FLORIDA WATER SERVICE CORPORATION

### FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$715,741
Less:			
	Nonused and Useful Plant (1)		139,244
108	Accumulated Depreciation	S-6(b)	235,609
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	66,857
252	Advances for Construction	F-21	
Subtotal			<u>\$274,031</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$37,786
Subtotal			<u>\$311,817</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		8,531
	Other (Specify):		0
	Deferred Taxes		(18,281)
	Regulatory Asset		11,012
WASTEWATER RATE BASE			\$313,079
WASTEWATER OPERATING INCOME		S-3	(19,077)
ACHIEVED RATE OF RETURN			<u><u>-6.09%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	48,157
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			48,157
401	<b>Operating Expenses</b>	S-10(a)	42,011
403	Depreciation Expense	S-6(a)	24,557
	Less: Amortization of CIAC	S-8(a)	2,401
<b>Net Depreciation Expense</b>			22,156
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		2,167
408.11	Property Taxes		6,240
408.12	Payroll Taxes		1,422
408.13	Other Taxes and Licenses		5
408	<b>Total Taxes Other Than Income</b>		9,834
409.1	Income Taxes		(8,131)
410.1	Deferred Federal Income Taxes		1,723
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(360)
<b>Utility Operating Expenses</b>			67,234
<b>Utility Operating Income</b>			(19,077)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>(19,077)</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Lake / Holiday Haven

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	110	0	0	110
353	Land and Land Rights	122,592	238	(164)	122,666
354	Structures and Improvements	26,348	12,111	(2,494)	35,965
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	(0)	2,275	2,275
361	Collection Sewers - Gravity	69,548	0	(2,275)	67,273
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	0	2,500	0	2,500
371	Pumping Equipment	8,236	(19,627)	38,203	26,812
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	322,324	(20,750)	(38,203)	263,371
381	Plant Sewers	111,840	75,026	0	186,866
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	3,935	3,899	(3,935)	3,899
391	Transportation Equipment	776	747	(776)	747
392	Stores Equipment	31	31	(31)	31
393	Tools, Shop and Garage Equip.	644	694	(644)	694
394	Laboratory Equipment	200	161	(200)	161
395	Power Operated Equipment	945	814	(945)	814
396	Communication Equipment	1,490	1,289	(1,490)	1,289
397	Miscellaneous Equipment	296	241	(296)	241
398	Other Tangible Plant	0	24	0	24
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	669,315	57,401	(10,975)	715,741

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

UTILITY NAME: Florida Water Services, Corp.  
SYSTEM NAME: Lake / Holiday Haven

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
352	Franchises	110	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
353	Land and Land Rights		3,000	0	119,428	0	0	238
354	Structures and Improvements		0	0	6,695	26,756	0	2,513
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		2,275	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
361	Collection Sewers - Gravity		67,273	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
362	Special Collecting Structures		0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
363	Services to Customers		0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
364	Flow Measuring Devices		0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
365	Flow Measuring Installations		0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
366	Reuse Services		X X X X X X	0	X X X X X X X X	X X X X X X X X	0	X X X X X X
367	Reuse Meters and Installations		X X X X X X	0	X X X X X X X X	X X X X X X X X	0	X X X X X X
370	Receiving Wells		X X X X X X	2,500	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
371	Pumping Equipment		X X X X X X	4,722	X X X X X X X X	22,090	0	X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	0	X X X X X X
375	Reuse Transmission and Distribution Syste		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	0	X X X X X X
380	Treatment and Disposal Equip		X X X X X X	X X X X X X	37,350	226,021	X X X X X X	X X X X X X
381	Plant Sewers		X X X X X X	X X X X X X	152,249	34,617	X X X X X X	X X X X X X
382	Outfall Sewer Lines		X X X X X X	X X X X X X	0	X X X X X X X X	X X X X X X	X X X X X X
389	Other Plant and Misc. Equipment		0	0	0	0	0	0
390	Office Furniture and Equip		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	3,899
391	Transportation Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	747
392	Stores Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	31
393	Tools, Shop and Garage Equip.		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	694
394	Laboratory Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	161
395	Power Operated Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	814
396	Communication Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,289
397	Miscellaneous Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	241
398	Other Tangible Plant		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	24
	Allocated General Plant		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	110	72,548	7,222	315,723	309,484	0	10,653

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



UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
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SYSTEM NAME: Lake / Holiday Haven

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Lake / Holiday Haven

YEAR OF REPORT  
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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	(85)	3	0	3
354	Structures and Improvements	6,796	913	5,990	6,903
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	76	76	1,370	1,445
361	Collection Sewers - Gravity	41,873	1,494	0	1,494
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	7	(0)	0	(0)
364	Flow Measuring Devices	1,464	(0)	0	(0)
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	463	0	2,500	2,500
371	Pumping Equipment	3,368	1,228	21,725	22,953
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	122,938	14,643	17,569	32,212
380	Treatment and Disposal Equip	14,394	5,344	75,027	80,371
381	Plant Sewers	12	0	0	0
382	Outfall Sewer Lines	6	0	0	0
389	Other Plant and Miscellaneous Equipment	2,279	535	2,033	2,568
390	Office Furniture and Equip	723	95	691	787
391	Transportation Equipment	17	2	18	20
392	Stores Equipment	358	34	356	390
393	Tools, Shop and Garage Equip.	96	11	84	94
394	Laboratory Equipment	646	40	569	610
395	Power Operated Equipment	422	123	402	526
396	Communication Equipment	92	15	88	103
397	Miscellaneous Equipment	0	1	5	7
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	195,945	24,557	128,427	152,984

S-6(a)

\* Specify nature of transaction. Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Lake / Holiday Haven

YEAR OF REPORT  
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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	(82)
354	Structures and Improvements	7 (4)	0	242	249 (2,3)	13,450
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	1,521
361	Collection Sewers - Gravity	0	0	1,370	1,370 (11)	41,997
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	7	7 (2)	0
364	Flow Measuring Devices	0	0	1,464	1,464 (2)	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	463	463 (2)	2,500
371	Pumping Equipment	21,127	0	145	21,272 (2,11)	5,049
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	33,243	0	0	33,243	0
381	Plant Sewers	0	0	25,231	25,231 (2,11)	96,675
382	Outfall Sewer Lines	0	0	24,727	24,727 (2)	70,038
389	Other Plant and Miscellaneous Equipment	0	0	12	12 (2)	0
390	Office Furniture and Equip	245	0	6	251 (4)	0
391	Transportation Equipment	59	13	2,323	2,495 (3)	2,280
392	Stores Equipment	0	0	732	732 (3)	732
393	Tools, Shop and Garage Equip.	4	0	20	24 (4)	17
394	Laboratory Equipment	1	0	431	432 (3)	312
395	Power Operated Equipment	16	0	117	133 (3)	71
396	Communication Equipment	1	0	659	660 (3)	580
397	Miscellaneous Equipment	2	0	543	545 (3)	404
398	Other Tangible Plant	0	0	134	134 (3)	59
	Total Depreciable Wastewater Plant In Service	54,706	13	58,627	113,320	235,609

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

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SYSTEM NAME: Lake / Holiday Haven

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		66,857
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		(0)
Total Contributions in Aid of Construction		<u>66,857</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Lake / Holiday Haven

**WASTEWATER 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)
None			
Total Credits			<u>0</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	35,385
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,401
Total Debits	2,401
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>37,786</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Lake / Holiday Haven

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	100	101	46,168
522.2	Commercial Revenues	2	2	3,263
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>102</u>	<u>103</u>	<u>49,432</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>102</u>	<u>103</u> (7)	<u>49,432</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			(1,275)
Total Other Wastewater Revenues				(1,275)
Total Wastewater Operating Revenues				<u>48,157</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Lake / Holiday Haven

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>48,157</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	11,580	541	(74)	188	992	7,508	1,408
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,797	178	(24)	62	326	2,468	463
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	4,460	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,460	0
715	Purchased Power	2,858	0	0	476	XXXXXX	2,336	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,845	0	0	0	0	1,845	0
720	Materials and Supplies	5,115	0	14	0	4,250	0	681
731	Contractual Services - Eng.	22	22	0	0	0	0	0
732	Contractual Services - Acct.	55	0	0	0	0	0	0
733	Contractual Services - Legal	139	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,752	0	0	0	0	1,752	0
736	Contractual Services - Other	4,196	0	0	0	0	0	2,617
741	Rental of Building/Real Property	94	0	0	0	0	0	0
742	Rental of Equipment	6	0	0	0	0	0	0
750	Transportation Expenses	1,517	0	0	0	0	1,336	0
756	Insurance - Vehicle	50	0	0	0	0	0	0
757	Insurance - General Liability	105	0	0	0	0	0	0
758	Insurance - Workman's Compensation	136	6	(1)	2	10	77	15
759	Insurance - Other	13	0	0	0	0	0	0
760	Advertising Expense	31	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	363	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	106	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	169	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
777	Bad Debt Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,601	2,644	0	0	0	0	0
Total Wastewater Utility Expenses		42,011	3,390	(85)	728	5,579	21,782	5,183



## FLORIDA WATER SERVICE CORPORATION

### FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$493,829
	Less:		
	Nonused and Useful Plant (1)		22,980
108	Accumulated Depreciation	S-6(b)	138,782
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	131,113
252	Advances for Construction	F-21	
	Subtotal		<u>\$200,954</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$49,139
	Subtotal		<u>\$250,093</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		12,354
	Other (Specify):		0
	Deferred Taxes		4,088
	Regulatory Asset		12,728
	WASTEWATER RATE BASE		\$279,264
	WASTEWATER OPERATING INCOME	S-3	(26,174)
	ACHIEVED RATE OF RETURN		<u><u>-9.37%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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.



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	44,291
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	2,138
<b>Net Operating Revenues</b>			42,153
401	<b>Operating Expenses</b>	S-10(a)	60,721
403	Depreciation Expense	S-6(a)	13,879
	Less: Amortization of CIAC	S-8(a)	4,840
<b>Net Depreciation Expense</b>			9,039
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		1,993
408.11	Property Taxes		5,736
408.12	Payroll Taxes		2,375
408.13	Other Taxes and Licenses		6
408	<b>Total Taxes Other Than Income</b>		10,110
409.1	Income Taxes		(10,870)
410.1	Deferred Federal Income Taxes		(448)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(227)
<b>Utility Operating Expenses</b>			68,327
<b>Utility Operating Income</b>			(26,174)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	2,138
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>(24,036)</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Volusia / Jungle Den

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	205	0	0	205
353	Land and Land Rights	119,719	284	(193)	119,810
354	Structures and Improvements	6,847	3,001	(2,934)	6,914
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	68,467	(0)	0	68,467
361	Collection Sewers - Gravity	135,424	(0)	0	135,424
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	33,930	0	0	33,930
371	Pumping Equipment	38,145	3,188	(13,391)	27,942
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	65,384	0	0	69,961
380	Treatment and Disposal Equip	21,741	4,577	0	21,741
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	4,629	4,656	(4,629)	4,656
390	Office Furniture and Equip	913	892	(913)	892
391	Transportation Equipment	36	37	(36)	37
392	Stores Equipment	758	829	(758)	829
393	Tools, Shop and Garage Equip.	235	192	(235)	192
394	Laboratory Equipment	1,112	972	(1,112)	972
395	Power Operated Equipment	1,752	1,539	(1,752)	1,539
396	Communication Equipment	349	288	(349)	288
397	Miscellaneous Equipment	0	29	0	29
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	499,646	20,485	(26,302)	493,829

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

UTILITY NAME: Florida Water Services, Corp.  
SYSTEM NAME: Volusia / Jungle Den

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	WASTEWATER UTILITY PLANT MATRIX						
		1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0						
352	Franchises	205						
353	Land and Land Rights	X X X X X X X X	1,000	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
354	Structures and Improvements	X X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
355	Power Generation Equipment	X X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
360	Collection Sewers - Force	X X X X X X X X	68,467	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X X	135,424	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
362	Special Collecting Structures	X X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
363	Services to Customers	X X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices	X X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations	X X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
366	Reuse Services	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
367	Reuse Meters and Installations	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
370	Receiving Wells	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
371	Pumping Equipment	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
375	Reuse Transmission and Distribution Syste	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
380	Treatment and Disposal Equip	X X X X X X X X		X X X X X X X X	45,476	24,484	X X X X X X X X	X X X X X X X X
381	Plant Sewers	X X X X X X X X		X X X X X X X X	0	21,741	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines	X X X X X X X X		X X X X X X X X	0	0	X X X X X X X X	X X X X X X X X
389	Other Plant and Misc. Equipment	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	4,656
390	Office Furniture and Equip	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	892
391	Transportation Equipment	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	37
392	Stores Equipment	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	829
393	Tools, Shop and Garage Equip	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	192
394	Laboratory Equipment	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	972
395	Power Operated Equipment	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,539
396	Communication Equipment	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	288
397	Miscellaneous Equipment	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	29
398	Other Tangible Plant	X X X X X X X X		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Allocated General Plant							
	Total Wastewater Plant	205	204,890	61,872	165,811	48,329	0	12,722

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Volusia / Jungle Den

YEAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	42	5	0	5
354	Structures and Improvements	2,028	213	253 (3)	465
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	22,199	2,280	0	2,280
361	Collection Sewers - Gravity	40,603	3,006	0	3,006
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	7	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	12,702	1,130	0	1,130
371	Pumping Equipment	15,449	1,837	0	1,837
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	33,955	3,763	0	3,763
381	Plant Sewers	7,250	622	0	622
382	Outfall Sewer Lines	1,323	(0)	0	(0)
389	Other Plant and Miscellaneous Equipment	575	0	0	0
390	Office Furniture and Equip	2,682	639	2,428 (3)	3,067
391	Transportation Equipment	851	114	826 (3)	940
392	Stores Equipment	20	2	22 (3)	24
393	Tools, Shop and Garage Equip.	421	41	425 (3)	465
394	Laboratory Equipment	113	13	100 (3)	112
395	Power Operated Equipment	760	48	680 (3)	728
396	Communication Equipment	496	147	480 (3)	628
397	Miscellaneous Equipment	109	18	105 (3)	123
398	Other Tangible Plant	0	1	6 (3)	8
	Total Depreciable Wastewater Plant In Service	141,585	13,879	5,324	19,203

S-6(a)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Volusia / Jungle Den

YEAR OF REPORT  
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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	47
354	Structures and Improvements	9	(4)	482	(3)	2,003
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	24,479
361	Collection Sewers - Gravity	0	0	0	0	43,609
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	7	7	0
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	13,832
371	Pumping Equipment	13,391	0	0	13,391	3,895
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	37,718
381	Plant Sewers	0	0	0	0	7,872
382	Outfall Sewer Lines	0	0	1,323	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	575	(2)	0
390	Office Furniture and Equip	292	(4)	2,734	(3)	2,722
391	Transportation Equipment	70	(4)	862	(3)	874
392	Stores Equipment	0	(4)	24	(3)	20
393	Tools, Shop and Garage Equip.	5	(4)	509	(3)	373
394	Laboratory Equipment	2	(4)	139	(3)	85
395	Power Operated Equipment	20	(4)	776	(3)	693
396	Communication Equipment	1	(4)	641	(3)	482
397	Miscellaneous Equipment	3	(4)	159	(3)	70
398	Other Tangible Plant	0	(4)	0	(3)	8
	Total Depreciable Wastewater Plant In Service	13,792	15	8,230	22,006	138,782

\* Specify nature of transaction. Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		131,113
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		(0)
Total Contributions in Aid of Construction		<u>131,113</u>

Explain all debits charged to Account 271 below:

**WASTEWATER 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)
New Connections	4	0 Prepaid	0
Total Credits			<u>0</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	44,299
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,840
Total Debits	4,840
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>49,139</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u><u>0</u></u>
TOTAL CREDITS		<u><u>0</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	120	123	42,178
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>120</u>	<u>123</u>	<u>42,178</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>120</u>	<u>123</u> (7)	<u>42,178</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			2,138
	Unbilled Revenue			(25)
Total Other Wastewater Revenues				2,113
Total Wastewater Operating Revenues				<u>44,291</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>44,291</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	18,856	4,464	74	403	4,307	7,651	743
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	6,187	1,467	24	133	1,416	2,515	244
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	4,750	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,750	0
715	Purchased Power	3,509	0	0	1,089	XXXXXX	2,364	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,903	0	0	0	0	1,903	0
720	Materials and Supplies	11,311	148	1,322	0	7,591	194	1,854
731	Contractual Services - Eng.	26	26	0	0	0	0	0
732	Contractual Services - Acct.	66	0	0	0	0	0	0
733	Contractual Services - Legal	165	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,789	0	0	0	0	1,789	0
736	Contractual Services - Other	4,462	0	0	0	0	0	2,576
741	Rental of Building/Real Property	112	0	0	0	0	0	0
742	Rental of Equipment	8	0	0	0	0	0	0
750	Transportation Expenses	1,487	0	0	0	0	1,270	0
756	Insurance - Vehicle	59	0	0	0	0	0	0
757	Insurance - General Liability	126	0	0	0	0	0	0
758	Insurance - Workman's Compensation	214	46	1	4	44	79	8
759	Insurance - Other	16	0	0	0	0	0	0
760	Advertising Expense	37	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	434	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	126	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	202	0	0	0	0	0	0
775	Miscellaneous Expenses	4,876	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
			3,732	0	0	0	0	0
	Total Wastewater Utility Expenses	60,721	9,884	1,420	1,629	13,358	22,515	5,425



## FLORIDA WATER SERVICE CORPORATION

### FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69



Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	856,037
Less:			
	Nonused and Useful Plant (1)		24,548
108.1	Accumulated Depreciation	S-6(b)	342,010
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	137,933
252	Advances for Construction	F-21	0
Subtotal			351,545
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	41,275
Subtotal			392,820
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		16,695
	Other (Specify):		
	Deferred Taxes		(10,162)
	Regulatory Asset		
WASTEWATER RATE BASE			399,353
WASTEWATER OPERATING INCOME			S-3 (36,696)
ACHIEVED RATE OF RETURN			<u>(9.19%)</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions 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-eight Operating and Maintenance Expense Method.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(b)	81,196
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
	<b>Net Operating Revenues</b>		81,196
401	<b>Operating Expenses</b>	S-10(a)	82,535
403	Depreciation Expense	S-6(a)	38,575
	Less: Amortization of CIAC	S-8(a)	4,124
	<b>Net Depreciation Expense</b>		34,452
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		3,654
408.11	Property Taxes		7,811
408.12	Payroll Taxes		3,710
408.13	Other Taxes and Licenses		14
408	<b>Total Taxes Other Than Income</b>		15,188
409.1	Income Taxes		(14,666)
410.1	Deferred Federal Income Taxes		895
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(513)
	<b>Utility Operating Expenses</b>		117,892
	<b>Utility Operating Income</b>		(36,696)
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		36,854
	<b>Total Utility Operating Income</b>		<u>158</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Polk / Lake Gibson

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,527	0	0	1,527
353	Land and Land Rights	10,542	633	(432)	10,743
354	Structures and Improvements	42,706	6,685	(6,577)	42,814
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	95,990	0	0	95,990
361	Collection Sewers - Gravity	113,869	(0)	0	113,869
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	24,210	0	0	24,210
364	Flow Measuring Devices	3,478	0	0	3,478
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	12,887	(0)	0	12,887
371	Pumping Equipment	54,194	(0)	(5,395)	48,799
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	462,908	0	(29,883)	433,025
381	Plant Sewers	47,674	0	0	47,674
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	10,378	10,373	(10,378)	10,373
390	Office Furniture and Equip	2,046	1,986	(2,046)	1,986
391	Transportation Equipment	81	83	(81)	83
392	Stores Equipment	1,699	1,846	(1,699)	1,846
393	Tools, Shop and Garage Equip	527	429	(527)	429
394	Laboratory Equipment	2,492	2,166	(2,492)	2,166
395	Power Operated Equipment	3,928	3,429	(3,928)	3,429
396	Communication Equipment	782	642	(782)	642
397	Miscellaneous Equipment	0	64	0	64
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	891,918	28,339	(64,220)	856,037

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	1 INTANGIBLE PLANT (g)	2 COLLECTION PLANT (h)	3 TREATMENT PLANT (i)	4 TREATMENT & DISPOSAL (j)	5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	7 GENERAL PLANT (m)
351	Organization	0	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
352	Franchises	1,527	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
353	Land and Land Rights		5,110	0	5,000	0	0	6,686
354	Structures and Improvements		2,250	0	33,878	0	0	
355	Power Generation Equipment			0	0	0	0	
360	Collection Sewers - Force		95,990	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
361	Collection Sewers - Gravity		113,869	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
362	Special Collecting Structures		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
363	Services to Customers		24,210	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
364	Flow Measuring Devices		3,478	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
365	Flow Measuring Installations		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
366	Reuse Services		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
367	Reuse Meters and Installations		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
370	Receiving Wells		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
371	Pumping Equipment		X X X X X X	12,887	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
374	Reuse Distribution Services		X X X X X X	48,799	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
380	Treatment and Disposal Equip		X X X X X X	X X X X X X	380,108	52,917	X X X X X X X X	X X X X X X
381	Plant Sewers		X X X X X X	X X X X X X	28,620	19,055	X X X X X X X X	X X X X X X
382	Outfall Sewer Lines		X X X X X X	X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X
389	Other Plant and Misc Equipment		X X X X X X	0	0	0	X X X X X X X X	X X X X X X
390	Office Furniture and Equip		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	10,373
391	Transportation Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,986
392	Stores Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	83
393	Tools, Shop and Garage Equip.		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,846
394	Laboratory Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	429
395	Power Operated Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,166
396	Communication Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	3,429
397	Miscellaneous Equipment		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	642
398	Other Tangible Plant		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	64
	Allocated General Plant		X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	1,527	244,908	61,685	447,606	71,972	0	28,339

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
374	Reuse Distribution Reservoirs	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	10.000/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
SYSTEM NAME: Polk / Lake Gibson

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,342	38	0	38
354	Structures and Improvements	14,132	1,333	563 (3)	1,896
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	49,489	3,196	0	3,196
361	Collection Sewers - Gravity	26,692	2,528	0	2,528
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	12,353	636	0	636
364	Flow Measuring Devices	3,496	(18) (2)	0	(18)
365	Flow Measuring Installations	33	(0)	0	(0)
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	6,818	430	0	430
371	Pumping Equipment	(12,461)	2,713	0	2,713
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	210,959	24,076	0	24,076
381	Plant Sewers	16,629	1,364	0	1,364
382	Outfall Sewer Lines	635	(0)	0	(0)
389	Other Plant and Miscellaneous Equipment	558	(0)	0	(0)
390	Office Furniture and Equip	6,011	1,423	5,408 (3)	6,831
391	Transportation Equipment	1,908	254	1,840 (3)	2,093
392	Stores Equipment	45	5	49 (3)	53
393	Tools, Shop and Garage Equip.	944	91	1,037 (3)	1,037
394	Laboratory Equipment	254	28	223 (3)	251
395	Power Operated Equipment	1,704	107	1,514 (3)	1,622
396	Communication Equipment	1,113	328	1,070 (3)	1,399
397	Miscellaneous Equipment	244	40	233 (3)	274
398	Other Tangible Plant	1	3	14 (3)	18
	Total Depreciable Wastewater Plant In Service	342,899	38,575	11,860	50,436

\* Specify nature of transaction. Use ( ) to denote reversal entries.



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Polk / Lake Gibson

YEAR OF EAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,380
354	Structures and Improvements	20	(4)	868	888	15,140
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	52,685
361	Collection Sewers - Gravity	0	0	0	0	29,220
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	12,989
364	Flow Measuring Devices	0	0	0	0	3,478
365	Flow Measuring Installations	0	0	33	(2)	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	5,395	0	0	0	7,248
374	Reuse Distribution Reservoir	0	0	0	5,395	(15,143)
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	29,883	0	0	29,883	0
381	Plant Sewers	0	0	0	0	205,152
382	Outfall Sewer Lines	0	0	635	(2)	17,993
389	Other Plant and Miscellaneous Equipment	0	0	558	(2)	0
390	Office Furniture and Equip	651	0	6,127	(3)	6,065
391	Transportation Equipment	157	34	1,932	(4)	1,947
392	Stores Equipment	0	0	54	(3)	44
393	Tools, Shop and Garage Equip.	11	0	1,139	(3)	830
394	Laboratory Equipment	4	0	311	(3)	190
395	Power Operated Equipment	44	0	1,739	(3)	1,543
396	Communication Equipment	3	0	1,435	(3)	1,074
397	Miscellaneous Equipment	6	0	355	(3)	157
398	Other Tangible Plant	0	(4)	2	(3)	17
	Total Depreciable Wastewater Plant In Service	36,171	34	15,188	51,324	342,010

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		114,849
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	28,480
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		28,480
Less debits charged during the year (All debits) charged during the year must be explained below)		5,396
Total Contributions in Aid of Construction		<u>137,933</u>

Explain all debits charged to Account 271 below:		
Retirement		5,396

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

**WASTEWATER 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)
New Connections	11	2,589 Prepaid	28,480
Total Credits			<u>28,480</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	42,546
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,124
Total Debits	4,124
Credits during year (specify): Physical Inventory Retirement	5,395
Total Credits	5,395
Balance end of year	<u>41,275</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS  
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u><u>0</u></u>



**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES:</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	266	271	79,868
521.2	Commercial Revenues	3	3	900
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	<b>Total Flat Rate Revenues</b>	<b>269</b>	<b>274</b>	<b>80,768</b>
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
522	<b>Total Measured Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
<b>Total Wastewater Sales</b>		<u><b>269</b></u>	<u><b>274</b></u> (7)	<u><b>80,768</b></u>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or Unbilled Revenue			0 428
<b>Total Other Wastewater Revenues</b>				<b>428</b>
<b>Total Wastewater Operating Revenues</b>				<b>81,196</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Reclaimed Water Sales</b>				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	
540.2	Commercial Reuse Revenues	0	0	
540.3	Industrial Reuse Revenues	0	0	
540.4	Reuse Revenues From Public Authorities	0	0	
540.5	Other Revenues	0	0	
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	
541.2	Commercial Reuse Revenues	0	0	
541.3	Industrial Reuse Revenues	0	0	
541.4	Reuse Revenues From Public Authorities	0	0	
541	Total Measured Reuse Revenues			0
544	Reuse Revenues From Other Systems			0
	Total Reclaimed Water Sales			0
	Total Wastewater Operating Revenues			<u>81,196</u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Polk / Lake Gibson

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	30,262	151	282	3,484	6,434	9,550	7,616
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	9,923 (5)	50	93	1,145	2,115	3,152	2,503
710	Purchased Water	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
711	Sludge Removal	2,505	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,505	0
715	Purchased Power	15,665	0	0	2,724	0	12,818	0
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	634	0	0	0	0	634	0
720	Materials and Supplies	3,887	0	954	0	2,130	347	3
731	Contractual Services - Eng.	58	58	0	0	0	0	0
732	Contractual Services - Acct.	147	0	0	0	0	0	0
733	Contractual Services - Legal	369	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,034	0	0	0	0	2,034	0
736	Contractual Services - Other	5,423	0	0	0	0	0	1,222
741	Rental of Building/Real Property	250	0	0	0	0	0	0
742	Rental of Equipment	78	0	0	0	0	0	62
750	Transportation Expenses	4,249	0	0	0	0	3,768	0
756	Insurance - Vehicle	132	0	0	0	0	0	0
757	Insurance - General Liability	281	0	0	0	0	0	0
758	Insurance - Workman's Compensation	357 (5)	2	3	36	66	99	78
759	Insurance - Other	35	0	0	0	0	0	0
760	Advertising Expense	83	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	281	0	0	0	0	0	0
770	Bad Debt Expense	451	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	5,433	2,887	0	0	0	0	0
	Total Wastewater Utility Expenses	82,535	3,147	1,332	7,389	10,745	34,947	11,484



UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Polk / Lake Gibson

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	RECLAIMED WATER TREATMENT MAINTENANCE EXPENSES (m)	RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	RECLAIMED WATER DISTRIBUTION MAINTENANCE EXPENSES (o)
701	Salaries and Wages - Employees	1,102	1,603				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	364	500				
710	Purchased Water	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
711	Sludge Removal	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
715	Purchased Power	5	118				
716	Fuel for Power Purchased	0	0				
718	Chemicals	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
720	Materials and Supplies	143	309				
731	Contractual Services - Eng	0	0				
732	Contractual Services - Acct.	0	147				
733	Contractual Services - Legal	0	369				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	4,201				
741	Rental of Building/Real Property	42	208				
742	Rental of Equipment	3	14				
750	Transportation Expenses	1	481				
756	Insurance - Vehicle	0	132				
757	Insurance - General Liability	0	281				
758	Insurance - Workman's Compensation	11	61				
759	Insurance - Other	0	35				
760	Advertising Expense	0	83	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	0	281				
770	Bad Debt Expense	451	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	976	1,570				
	Total Wastewater Utility Expenses	3,099	10,392	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	20,134,335
	Less:		
	Nonused and Useful Plant (1)		(1,128,660)
108.1	Accumulated Depreciation	S-6(b)	6,269,078
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	6,584,895
252	Advances for Construction	F-21	931,272
	Subtotal		7,477,750
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	2,611,350
	Subtotal		10,089,100
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		262,009
	Other (Specify):		
	Deferred Taxes		(436,597)
	Regulatory Asset		846,161
	WASTEWATER RATE BASE		10,760,673
	WASTEWATER OPERATING INCOME	S-3	890,871
	ACHIEVED RATE OF RETURN		<u>8.28%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions 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-eight Operating and Maintenance Expense Method.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	3,552,957
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	76,287
<b>Net Operating Revenues</b>			3,476,670
401	<b>Operating Expenses</b>	S-10(a)	1,308,858
403	Depreciation Expense	S-6(a)	731,056
	Less: Amortization of CIAC	S-8(a)	272,003
<b>Net Depreciation Expense</b>			459,053
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		159,883
408.11	Property Taxes		259,863
408.12	Payroll Taxes		41,058
408.13	Other Taxes and Licenses		384
408	<b>Total Taxes Other Than Income</b>		461,188
409.1	Income Taxes		328,401
410.1	Deferred Federal Income Taxes		40,458
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(12,159)
<b>Utility Operating Expenses</b>			2,585,800
<b>Utility Operating Income</b>			890,871
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	76,287
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		58,655
<b>Total Utility Operating Income</b>			<u><u>1,025,812</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	77,514	17,030	(11,687)	82,857
354	Structures and Improvements	694,602	5,890	(178,088)	522,404
355	Power Generation Equipment	164,982	0	0	164,982
360	Collection Sewers - Force	1,438,333	13,459	0	1,451,792
361	Collection Sewers - Gravity	6,692,951	289,452	0	6,982,403
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,239,168	25,336	0	1,264,504
364	Flow Measuring Devices	5,300	0	0	5,300
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	19,632	(0)	0	19,632
367	Reuse Meters and Installations	4,784	(0)	0	4,784
370	Receiving Wells	811,774	52,998	0	864,772
371	Pumping Equipment	1,499,114	31,466	(67,642)	1,462,938
374	Reuse Distribution Services	55,971	0	0	55,971
375	Reuse Transmission and Distribution System	317,035	0	0	317,035
380	Treatment and Disposal Equip	3,830,412	1,650,794	0	5,481,206
381	Plant Sewers	990,507	(101,900)	0	888,607
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	280,970	278,886	(280,970)	278,886
391	Transportation Equipment	55,398	53,402	(55,398)	53,402
392	Stores Equipment	2,203	2,244	(2,203)	2,244
393	Tools, Shop and Garage Equip.	45,995	49,644	(45,995)	49,644
394	Laboratory Equipment	14,271	11,529	(14,271)	11,529
395	Power Operated Equipment	67,463	58,246	(67,463)	58,246
396	Communication Equipment	106,355	92,199	(106,355)	92,199
397	Miscellaneous Equipment	21,159	17,263	(21,159)	17,263
398	Other Tangible Plant	1	1,734	(1)	1,734
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	<u>18,435,894</u>	<u>2,549,673</u>	<u>(851,232)</u>	<u>20,134,335</u>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Lee / Lehigh

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
352	Franchises	0	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
353	Land and Land Rights		12,285	0	53,542	0	0	17,030
354	Structures and Improvements		11,175	9,112	303,521	2,500	16,320	179,775
355	Power Generation Equipment		87,650	0	77,332	0	0	0
360	Collection Sewers - Force		1,451,792	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
361	Collection Sewers - Gravity		6,982,403	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
362	Special Collecting Structures		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
363	Services to Customers		1,264,504	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
364	Flow Measuring Devices		5,300	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
365	Flow Measuring Installations		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
366	Reuse Services		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
367	Reuse Meters and Installations		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
370	Receiving Wells		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
371	Pumping Equipment		X X X X X	864,772	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
374	Reuse Distribution Services		X X X X X	1,126,866	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
375	Reuse Transmission and Distribution System		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
380	Treatment and Disposal Equip		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
381	Plant Sewers		X X X X X	X X X X X	4,629,523	851,683	X X X X X X X X	X X X X X X
382	Outfall Sewer Lines		X X X X X	X X X X X	864,046	24,560	X X X X X X X X	X X X X X X
389	Other Plant and Misc Equipment		0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X
390	Office Furniture and Equip		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	278,886
391	Transportation Equipment		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	53,402
392	Stores Equipment		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,244
393	Tools, Shop and Garage Equip		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	49,644
394	Laboratory Equipment		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	11,529
395	Power Operated Equipment		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	58,246
396	Communication Equipment		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	92,199
397	Miscellaneous Equipment		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	17,263
398	Other Tangible Plant		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,734
	Allocated General Plant		X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	0	9,815,109	2,000,751	5,927,965	899,981	728,577	761,953

NOTE: Any adjustments made to reclassify property from one be footnoted

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
374	Reuse Distribution Reservoirs	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	10.000/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.

SYSTEM NAME: Lee / Lehigh

YEAR OF REPORT  
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	(273,519)	18,894	16,235	35,129
355	Power Generation Equipment	58,261	8,249	0	8,249
360	Collection Sewers - Force	113,149	48,120	0	48,120
361	Collection Sewers - Gravity	2,641,855	151,797	0	151,797
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	414,700	32,923	0	32,923
364	Flow Measuring Devices	2,526	1,060	0	1,060
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	5,946	516	0	516
367	Reuse Meters and Installations	1,562	240	0	240
370	Receiving Wells	126,963	27,915	0	27,915
371	Pumping Equipment	442,802	82,141	0	82,141
374	Reuse Distribution Reservoir	18,592	3,112	0	3,112
375	Reuse Transmission and Distribution Mains	96,750	9,068	0	9,068
380	Treatment and Disposal Equip	1,673,775	258,863	0	258,863
381	Plant Sewers	139,802	26,872	0	26,872
382	Outfall Sewer Lines	4,599	(0)	0	(0)
389	Other Plant and Miscellaneous Equipment	1,307	(0)	0	(0)
390	Office Furniture and Equip	162,752	38,263	145,410	183,672
391	Transportation Equipment	51,648	6,822	49,459	56,281
392	Stores Equipment	1,227	121	1,315	1,437
393	Tools, Shop and Garage Equip.	25,545	2,442	25,429	27,872
394	Laboratory Equipment	6,871	753	5,983	6,735
395	Power Operated Equipment	46,140	2,884	40,717	43,601
396	Communication Equipment	30,120	8,830	28,778	37,607
397	Miscellaneous Equipment	6,593	1,087	6,271	7,358
398	Other Tangible Plant	25	87	388	475
	Total Depreciable Wastewater Plant In Service	5,799,991	731,056	319,984	1,051,041

\* Specify nature of transaction. Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Lee / Lehigh

YEAR OF EAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	525	(4)	17,322	17,846	(256,236)
355	Power Generation Equipment	0	0	4,383	4,383	62,128
360	Collection Sewers - Force	0	0	0	0	161,269
361	Collection Sewers - Gravity	0	0	0	0	2,793,652
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	447,623
364	Flow Measuring Devices	0	0	0	0	3,586
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	6,462
367	Reuse Meters and Installations	0	0	0	0	1,802
370	Receiving Wells	0	0	0	0	154,878
371	Pumping Equipment	74,991	0	0	74,991	449,951
374	Reuse Distribution Reservoir	0	0	0	0	21,704
375	Reuse Transmission and Distribution Mains	0	0	0	0	105,818
380	Treatment and Disposal Equip	1,603	0	12,285	13,888	1,918,749
381	Plant Sewers	0	0	88,046	88,046	78,628
382	Outfall Sewer Lines	0	0	4,599	4,599	0
389	Other Plant and Miscellaneous Equipment	0	0	1,307	1,307	0
390	Office Furniture and Equip	17,495	(4)	165,868	183,363	163,061
391	Transportation Equipment	4,209	(4)	52,291	55,573	52,355
392	Stores Equipment	0	(4)	1,474	1,474	1,190
393	Tools, Shop and Garage Equip.	292	(4)	30,800	31,092	22,324
394	Laboratory Equipment	105	(4)	8,403	8,508	5,098
395	Power Operated Equipment	1,176	(4)	47,078	48,254	41,486
396	Communication Equipment	69	(4)	38,781	38,850	28,877
397	Miscellaneous Equipment	154	(4)	9,578	9,731	4,220
398	Other Tangible Plant	0	(4)	48	48	451
	Total Depreciable Wastewater Plant In Service	100,618	926	482,262	581,954	6,269,078

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		6,315,255
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	130,629
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	258,811
Total Credits		389,440
Less debits charged during the year (All debits charged during the year must be explained below)		119,800
Total Contributions in Aid of Construction		<u>6,584,895</u>

Explain all debits charged to Account 271 below:		
Retire CIAC at Lehigh		119,800

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b><u>LINKSIDE II</u></b>		
COLLECTION SEWERS - GRAVITY	PROPERTY	16,274
SERVICES	PROPERTY	9,100
<b><u>LEHIGH ACRES POST OFFICE</u></b>		
COLLECTION SEWERS - GRAVITY	PROPERTY	11,710
SERVICES	PROPERTY	350
<b><u>EXPIRATION OF DEVELOPER AGREEMENT - BETHANY TRACE PHASE 1A</u></b>		
COLLECTION SEWERS - FORCE	PROPERTY	11,265
COLLECTION SEWERS - GRAVITY	PROPERTY	114,746
SERVICES	PROPERTY	21,687
RECEIVING WELLS	PROPERTY	38,123
<b><u>EXPIRATION OF DEVELOPER AGREEMENT - 5TH AVENUE EXTENSION</u></b>		
COLLECTION SEWERS - GRAVITY	PROPERTY	10,673
SERVICES	PROPERTY	696
<b><u>EXPIRATION OF DEVELOPER AGREEMENT - OAKWOOD PHASE II</u></b>		
COLLECTION SEWERS - GRAVITY	PROPERTY	13,028
SERVICES	PROPERTY	1,863
<b><u>DEVELOPER RECEIVABLE</u></b>		
PLANT CAPACITY FEE	CASH RECEIVABLE	6,789
MAIN LINE EXTENSION	CASH RECEIVABLE	2,507
<b>TOTAL CREDITS</b>		<b><u>258,811</u></b>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Lee / Lehigh

**WASTEWATER 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)
New Connections	81	1,613 Average	130,629
Total Credits			<u>130,629</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	2,459,147
Debits during year: Accruals charge to Account 272 Other debits (specify):	272,003
Total Debits	272,003
Credits during year (specify): Retirement	119,800
Total Credits	119,800
Balance end of year	<u>2,611,350</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Lee / Lehigh

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES:</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	4	4	1,458
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	4	4	1,458
Measured Revenues:				
522.1	Residential Revenues	6,991	7,077	2,846,930
522.2	Commercial Revenues	288	285	673,969
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
522	Total Measured Revenues	7,279	7,362	3,520,899
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>7,283</u>	<u>7,366</u> (7)	<u>3,522,358</u>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or Unbilled Revenue			68,601 (38,002)
Total Other Wastewater Revenues				30,599
Total Wastewater Operating Revenues				3,552,957

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

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Lee / Lehigh

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WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	377,712	60,675	12,831	4,186	38,017	112,533	76,749
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	123,494 (5)	19,944	4,218	1,376	12,497	36,991	25,228
710	Purchased Water	0	X X X X X	X X X X X	X X X X X	X X X X X	0	X X X X X
711	Sludge Removal	10,778	X X X X X	X X X X X	X X X X X	X X X X X	10,778	0
715	Purchased Power	188,575	0	32	86,397	0	98,829	0
716	Fuel for Power Purchased	0	0	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	93,313	0	0	0	0	93,313	0
720	Materials and Supplies	108,583	0	19,076	0	46,542	8,825	21,975
731	Contractual Services - Eng.	20,797	1,562	0	0	0	19,222	0
732	Contractual Services - Acct.	3,961	0	0	0	0	0	0
733	Contractual Services - Legal	9,910	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	45,578	0	0	0	0	45,578	0
736	Contractual Services - Other	124,778	1,984	0	0	0	0	9,853
741	Rental of Building/Real Property	6,721	0	0	0	0	0	0
742	Rental of Equipment	449	0	0	0	0	0	0
750	Transportation Expenses	26,160	0	355	0	12,630	232	0
756	Insurance - Vehicle	3,547	0	0	0	0	0	0
757	Insurance - General Liability	7,544	0	0	0	0	0	0
758	Insurance - Workman's Compensation	5,095 (5)	625	132	43	392	1,159	791
759	Insurance - Other	945	0	0	0	0	0	0
760	Advertising Expense	2,220	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	14,264	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	7,561	0	0	0	0	0	0
770	Bad Debt Expense	12,123	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	114,749	43,420	1,063	0	1,810	0	0
	Total Wastewater Utility Expenses	1,308,858	128,210	37,707	92,002	111,888	427,460	134,595

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Reclaimed Water Sales</b>				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	
540.2	Commercial Reuse Revenues	0	0	
540.3	Industrial Reuse Revenues	0	0	
540.4	Reuse Revenues From Public Authorities	0	0	
540.5	Other Revenues	0	0	
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	
541.2	Commercial Reuse Revenues	0	0	
541.3	Industrial Reuse Revenues	0	0	
541.4	Reuse Revenues From Public Authorities	0	0	
541	Total Measured Reuse Revenues			0
544	Reuse Revenues From Other Systems			0
	Total Reclaimed Water Sales			0
	Total Wastewater Operating Revenues			<u>3,552,957</u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Lee / Lehigh

YEAR OF REPORT  
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WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	29,620	43,101				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	9,795	13,445				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	138	3,178				
716	Fuel for Power Purchased	0	0				
718	Chemicals	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
720	Materials and Supplies	3,850	8,316				
731	Contractual Services - Eng.	0	13				
732	Contractual Services - Acct.	0	3,961				
733	Contractual Services - Legal	0	9,910				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	0				
741	Rental of Building/Real Property	1,136	112,941				
742	Rental of Equipment	81	5,585				
750	Transportation Expenses	20	368				
756	Insurance - Vehicle	0	12,923				
757	Insurance - General Liability	0	3,547				
758	Insurance - Workman's Compensation	0	7,544				
759	Insurance - Other	305	1,649				
760	Advertising Expense	0	945				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	2,220	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	14,264	X X X X X	X X X X X	X X X X X	X X X X X
770	Bad Debt Expense	12,123	7,561	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	26,254	42,202	X X X X X	X X X X X	X X X X X	X X X X X
	Total Wastewater Utility Expenses	83,322	293,673	0	0	0	0

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$724,523
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	350,097
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	61,589
252	Advances for Construction	F-21	
	Subtotal		<u>\$312,837</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$14,342
	Subtotal		<u>\$327,179</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		25,122
	Other (Specify):		0
	Deferred Taxes		(17,373)
	Regulatory Asset		42,366
	WASTEWATER RATE BASE		\$377,293
	WASTEWATER OPERATING INCOME	S-3	8,758
	ACHIEVED RATE OF RETURN		<u><u>2.32%</u></u>

NOTES:

- (1) Estimate if not known.
- (2) Include only those Acquisitions 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: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
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SYSTEM NAME: Martin / Leilani Heights

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	182,489
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			182,489
401	<b>Operating Expenses</b>	S-10(a)	124,101
403	Depreciation Expense	S-6(a)	30,910
	Less: Amortization of CIAC	S-8(a)	2,610
<b>Net Depreciation Expense</b>			28,300
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		8,212
408.11	Property Taxes		8,298
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		20
408	<b>Total Taxes Other Than Income</b>		16,530
409.1	Income Taxes		3,605
410.1	Deferred Federal Income Taxes		1,623
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(428)
<b>Utility Operating Expenses</b>			173,730
<b>Utility Operating Income</b>			8,758
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>8,758</u></u>

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Leilani Heights

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
351	Organization	0	0	0	0
352	Franchises	4,760	(0)	0	4,760
353	Land and Land Rights	18,860	904	(618)	19,146
354	Structures and Improvements	45,038	11,799	(9,963)	46,875
355	Power Generation Equipment	33,986	(0)	(2,938)	31,048
360	Collection Sewers - Force	152,340	0	0	152,340
361	Collection Sewers - Gravity	23,907	17,509	0	41,416
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	68,064	(0)	0	68,064
364	Flow Measuring Devices	1,438	0	0	1,438
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	13,292	(0)	0	13,292
371	Pumping Equipment	99,246	(0)	0	99,246
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	201,842	2,996	5,984	210,822
381	Plant Sewers	6,082	0	0	6,082
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	14,853	14,802	(14,853)	14,802
391	Transportation Equipment	2,929	2,834	(2,929)	2,834
392	Stores Equipment	116	119	(116)	119
393	Tools, Shop and Garage Equip.	2,431	2,635	(2,431)	2,635
394	Laboratory Equipment	754	612	(754)	612
395	Power Operated Equipment	3,566	3,091	(3,566)	3,091
396	Communication Equipment	5,622	4,893	(5,622)	4,893
397	Miscellaneous Equipment	1,119	916	(1,119)	916
398	Other Tangible Plant	0	92	0	92
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	700,245	63,203	(38,925)	724,523

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

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Leilani Heights

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	4,760	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	7,396	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
354	Structures and Improvements	0	0	0	10,846	0	0	904
355	Power Generation Equipment	0	0	0	37,333	0	0	9,541
360	Collection Sewers - Force	152,340	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	41,416	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	68,064	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	1,438	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	13,292	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	79,924	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	4,760	270,654	93,216	222,119	93,334	0	40,440

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater 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: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Leilani Heights

YEAR OF REPORT  
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,933	118	0	118
354	Structures and Improvements	(13,564)	874	1,105	1,979
355	Power Generation Equipment	24,556	2,413	0	2,413
360	Collection Sewers - Force	100,909	5,007	0	5,007
361	Collection Sewers - Gravity	1,296	730	0	730
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	37,598	1,793	0	1,793
364	Flow Measuring Devices	33	143	0	143
365	Flow Measuring Installations	(7)	0	7	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	10,247	654	0	654
371	Pumping Equipment	46,402	5,209	0	5,209
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	131,384	10,453	0	10,453
381	Plant Sewers	3,300	261	0	261
382	Outfall Sewer Lines	405	0	0	0
389	Other Plant and Miscellaneous Equipment	(41,651)	0	41,794	41,795
390	Office Furniture and Equip	8,604	2,031	7,718	9,748
391	Transportation Equipment	2,730	362	2,625	2,987
392	Stores Equipment	65	6	70	76
393	Tools, Shop and Garage Equip.	1,350	130	1,350	1,479
394	Laboratory Equipment	363	40	318	357
395	Power Operated Equipment	2,439	153	2,161	2,314
396	Communication Equipment	1,592	469	1,527	1,996
397	Miscellaneous Equipment	349	58	333	391
398	Other Tangible Plant	1	5	21	25
	Total Depreciable Wastewater Plant In Service	320,334	30,910	59,028	89,937

S-6(a)

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Leilani Heights

YEAR OF REPORT  
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ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	2,051
354	Structures and Improvements	687 (4)	0	257	944 (3)	(12,529)
355	Power Generation Equipment	2,938	0	4,435	7,374 (11)	19,596
360	Collection Sewers - Force	0	0	19,882	19,882 (11)	86,035
361	Collection Sewers - Gravity	0	0	0	0	2,026
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	39,391
364	Flow Measuring Devices	0	0	0	0	176
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	10,901
371	Pumping Equipment	0	0	0	0	51,611
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	(5,984)	0	17,477	11,493 (11)	130,345
381	Plant Sewers	0	0	0	0	3,561
382	Outfall Sewer Lines	0	0	405	405	0
389	Other Plant and Miscellaneous Equipment	0	0	144	144 (2)	0
390	Office Furniture and Equip	929 (4)	0	8,769	9,698 (3)	8,654
391	Transportation Equipment	223 (4)	49 (4)	2,764	2,938 (3)	2,779
392	Stores Equipment	0 (4)	0	78	78 (3)	63
393	Tools, Shop and Garage Equip.	16 (4)	0	1,629	1,644 (3)	1,185
394	Laboratory Equipment	6 (4)	0	444	450 (3)	271
395	Power Operated Equipment	62 (4)	0	2,489	2,551 (3)	2,202
396	Communication Equipment	4 (4)	0	2,052	2,055 (3)	1,533
397	Miscellaneous Equipment	8 (4)	0	507	515 (3)	224
398	Other Tangible Plant	0 (4)	0	2	2 (3)	24
	Total Depreciable Wastewater Plant In Service	(1,112)	49	61,335	60,174	350,097

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		138,741
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	1,780
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		1,780
Less debits charged during the year (All debits charged during the year must be explained below)		78,932
Total Contributions in Aid of Construction		<u>61,589</u>

Explain all debits charged to Account 271 below:	
Physical Inventory Adjustment	78,932

SYSTEM NAME: Martin / Leilani Heights

**WASTEWATER 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)
New Connections	1	1,780 AVERAGE	1,780
Total Credits			<u><u>1,780</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	90,664
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,610
Total Debits	2,610
Credits during year (specify): Reclass to Proper Account	78,932
Total Credits	78,932
Balance end of year	<u><u>14,342</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
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SYSTEM NAME: Martin / Leilani Heights

**WATER CIAC SCHEDULE "B"**

NS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR  
ACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	384	390	175,518
522.2	Commercial Revenues	1	1	6,613
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>385</u>	<u>391</u>	<u>182,132</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>385</u>	<u>391 (7)</u>	<u>182,132</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			357
Total Other Wastewater Revenues				357
Total Wastewater Operating Revenues				<u>182,489</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>182,489</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	3,860	0	0	0	0	0	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,233 (5)	0	0	0	0	0	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	176	0	0	0	0	0	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	646	0	0	0	0	0	0
731	Contractual Services - Eng.	1	0	0	0	0	0	0
732	Contractual Services - Acct.	210	0	0	0	0	0	0
733	Contractual Services - Legal	526	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	0	0	0	0	0	0	0
736	Contractual Services - Other	109,465	0	0	0	0	102,484	987
741	Rental of Building/Real Property	357	0	0	0	0	0	0
742	Rental of Equipment	24	0	0	0	0	0	0
750	Transportation Expenses	687	0	0	0	0	0	0
756	Insurance - Vehicle	188	0	0	0	0	0	0
757	Insurance - General Liability	400	0	0	0	0	0	0
758	Insurance - Workman's Compensation	104 (5)	0	0	0	0	0	0
759	Insurance - Other	50	0	0	0	0	0	0
760	Advertising Expense	118	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	1,378	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	401	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	643	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	3,633	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Miscellaneous Expenses		0	0	0	0	0	0
	Total Wastewater Utility Expenses	124,101	0	0	0	0	102,484	987

UTILITY NAME: Florida Water Services, Corp.  
 SYSTEM NAME: Martin / Leilani Heights

YEAR OF REPORT  
 DECEMBER 31, 2000

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,572	2,288				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	520	714				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	7	169				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	204	441				
731	Contractual Services - Eng.	0	1				
732	Contractual Services - Acct.	0	210				
733	Contractual Services - Legal	0	526				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	5,994				
741	Rental of Building/Real Property	60	296				
742	Rental of Equipment	4	20				
750	Transportation Expenses	1	686				
756	Insurance - Vehicle	0	188				
757	Insurance - General Liability	0	400				
758	Insurance - Workman's Compensation	16	87				
759	Insurance - Other	0	50				
760	Advertising Expense	0	118				
766	Regulatory Commission Expenses			XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	1,378	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	0	401				
770	Bad Debt Expense	643	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,393	2,240				
	Total Wastewater Utility Expenses	4,422	16,207	0	0	0	0
			14,428				

**FLORIDA WATER SERVICE CORPORATION**

**FOOTNOTES TO THE 2000 ANNUAL REPORT**

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

<b>Plant Name</b>	<b>Number</b>	<b>Location</b>	<b>Account</b>	<b>Amount</b>
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69



Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380