

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	761,475
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	2,239
Net Operating Revenues			759,236
401	Operating Expenses	S-10(a)	232,813
403	Depreciation Expense	S-6(a)	141,134
	Less: Amortization of CIAC	S-8(a)	12,647
Net Depreciation Expense			128,487
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		34,266
408.11	Property Taxes		32,681
408.12	Payroll Taxes		4,191
408.13	Other Taxes and Licenses		69
408	Total Taxes Other Than Income		71,207
409.1	Income Taxes		89,710
410.1	Deferred Federal Income Taxes		9,876
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		(2,236)
Utility Operating Expenses			529,857
Utility Operating Income			229,379
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	2,239
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
Total Utility Operating Income			<u><u>231,618</u></u>

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

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	2,928	0	0	2,928
353	Land and Land Rights	5,934	3,067	(2,137)	6,864
354	Structures and Improvements	77,501	32,377	(32,566)	77,312
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	264,110	0	0	264,110
361	Collection Sewers - Gravity	1,359,552	0	0	1,359,552
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	315,849	(0)	0	315,849
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	131,541	(0)	0	131,541
371	Pumping Equipment	220,800	3,199	(3,236)	220,763
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	1,079,792	0	(4,198)	1,075,594
381	Plant Sewers	137,895	0	0	137,895
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	51,387	50,235	(51,387)	50,235
391	Transportation Equipment	10,132	9,619	(10,132)	9,619
392	Stores Equipment	403	404	(403)	404
393	Tools, Shop and Garage Equip.	8,412	8,942	(8,412)	8,942
394	Laboratory Equipment	2,610	2,077	(2,610)	2,077
395	Power Operated Equipment	12,338	10,492	(12,338)	10,492
396	Communication Equipment	19,452	16,608	(19,452)	16,608
397	Miscellaneous Equipment	3,870	3,109	(3,870)	3,109
398	Other Tangible Plant	0	312	0	312
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	3,704,506	140,443	(150,741)	3,694,207

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

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	2,928						
353	Land and Land Rights	X X X X X X X	3,797	X X X X X X X	X X X X X X X X	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	0	0	0	0	0	3,068
355	Power Generation Equipment	X X X X X X X	0	0	44,930	0	0	32,382
360	Collection Sewers - Force	X X X X X X X	264,110	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
361	Collection Sewers - Gravity	X X X X X X X	1,359,552	X X X X X X X	X X X X X X X X	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	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
363	Services to Customers	X X X X X X X	315,849	X X X X X X X	X X X X X X X X	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	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
365	Flow Measuring Installations	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
366	Reuse Services	X 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 X X
367	Reuse Meters and Installations	X 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 X X
370	Receiving Wells	X X X X X X X		131,541	X X X X X X X X	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		213,332	X X X X X X X X	X X X X X X X X	7,431	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	0	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	0	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	966,794	X X X X X X X X	X X X X X X X X	X X X X X X X X
381	Plant Sewers	X X X X X X X		X X X X X X X	137,895	X X X X X X X X	0	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	X X X X X X X X	0	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 X X	50,235
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	9,619
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	404
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	8,942
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	2,077
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	10,492
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	16,608
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	3,109
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	312
	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	2,928	1,943,308	344,873	1,149,619	116,231	0	137,249

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: Marion / Marion Oaks

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: Marion / Marion Oaks

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	1,937	73	0	73
354	Structures and Improvements	27,986	2,330	2,726 (3)	5,055
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	89,582	8,795	0	8,795
361	Collection Sewers - Gravity	470,077	30,182	0	30,182
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	123,047	8,306	0	8,306
364	Flow Measuring Devices	2,217	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	56,599	4,380	0	4,380
371	Pumping Equipment	143,352	12,186	0	12,186
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	604,978	59,898	0	59,898
381	Plant Sewers	15,058	3,944	0	3,944
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	488	(1)	0	(1)
390	Office Furniture and Equip	29,766	6,892	26,192 (3)	33,084
391	Transportation Equipment	9,446	1,229	8,909 (3)	10,138
392	Stores Equipment	224	22	237 (3)	259
393	Tools, Shop and Garage Equip.	4,672	440	4,581 (3)	5,020
394	Laboratory Equipment	1,257	136	1,078 (3)	1,213
395	Power Operated Equipment	8,439	519	7,334 (3)	7,854
396	Communication Equipment	5,509	1,591	5,184 (3)	6,774
397	Miscellaneous Equipment	1,206	196	1,130 (3)	1,325
398	Other Tangible Plant	5	16	70 (3)	85
	Total Depreciable Wastewater Plant In Service	1,595,845	141,134	57,439	198,573

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

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

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 (9-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	2,010
354	Structures and Improvements	94 (4)	0	3,146 (2,3)	3,240	29,801
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	98,377
361	Collection Sewers - Gravity	0	0	0	0	500,259
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	2,217 (2)	2,217	131,353
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	60,979
371	Pumping Equipment	3,236	0	0	3,236	152,302
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	4,198	0	0	4,198	660,679
381	Plant Sewers	0	0	0	0	19,002
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	488 (2)	488	0
390	Office Furniture and Equip	3,151 (4)	0	30,327 (3)	33,479	29,372
391	Transportation Equipment	758 (4)	167 (4)	9,562 (3)	10,153	9,431
392	Stores Equipment	0	0	268 (3)	268	214
393	Tools, Shop and Garage Equip.	53 (4)	0	5,671 (3)	5,671	4,021
394	Laboratory Equipment	19 (4)	0	1,533 (3)	1,552	918
395	Power Operated Equipment	212 (4)	0	8,608 (3)	8,820	7,473
396	Communication Equipment	12 (4)	0	7,069 (3)	7,082	5,202
397	Miscellaneous Equipment	28 (4)	0	1,771 (3)	1,771	760
398	Other Tangible Plant	0 (4)	0	9 (3)	9	81
	Total Depreciable Wastewater Plant In Service	11,761	167	70,589	82,183	1,712,235

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: Marion / Marion Oaks

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		327,603
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	3,650
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		3,650
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>331,253</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Marion / Marion Oaks

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	2	1,825 Average	3,650
Total Credits			<u>3,650</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	122,298
Debits during year: Accruals charge to Account 272 Other debits (specify):	12,647
Total Debits	12,647
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>134,945</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Marion Oaks

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: Marion / Marion Oaks

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	699
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		1	1	699
Measured Revenues:				
522.1	Residential Revenues	1,309	1,303	675,768
522.2	Commercial Revenues	22	23	78,597
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>1,331</u>	<u>1,326</u>	<u>754,365</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>1,332</u>	<u>1,327</u> (7)	<u>755,064</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)			2,239
	Unbilled Revenue			4,172
Total Other Wastewater Revenues				6,411
Total Wastewater Operating Revenues				<u>761,475</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Marion Oaks

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>761,475</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	44,229	0	421	334	12,322	15,550	2,504
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	14,419	(5)	138	110	4,050	5,111	823
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	43,363	XXXXXX	XXXXXX	XXXXXX	XXXXXX	43,363	0
715	Purchased Power	23,106	0	0	9,068	XXXXXX	13,441	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	2,590	0	0	0	0	2,590	0
720	Materials and Supplies	13,018	0	21	0	8,402	1,051	1,353
731	Contractual Services - Eng.	282	280	0	0	0	0	0
732	Contractual Services - Acct.	713	0	0	0	0	0	0
733	Contractual Services - Legal	1,785	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	6,670	0	0	0	0	6,670	0
736	Contractual Services - Other	21,390	0	0	0	0	0	1,046
741	Rental of Building/Real Property	1,211	0	0	0	0	0	0
742	Rental of Equipment	81	0	0	0	0	0	0
750	Transportation Expenses	25,976	0	0	0	21	23,623	0
756	Insurance - Vehicle	639	0	0	0	0	0	0
757	Insurance - General Liability	1,359	0	0	0	0	0	0
758	Insurance - Workman's Compensation	673	0	4	3	127	160	26
759	Insurance - Other	170	0	0	0	0	0	0
760	Advertising Expense	400	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	4,677	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	1,362	0	0	0	0	0	0
770	Bad Debt Expense	2,184	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	22,516	10,071	113	0	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	232,813	10,351	698	9,515	24,922	111,560	5,752

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

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	5,335	7,764				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,764	2,422				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	25	573				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	693	1,498				
731	Contractual Services - Eng.	0	2				
732	Contractual Services - Acct.	0	713				
733	Contractual Services - Legal	0	1,785				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	20,344				
741	Rental of Building/Real Property	205	1,006				
742	Rental of Equipment	15	66				
750	Transportation Expenses	4	2,328				
756	Insurance - Vehicle	0	639				
757	Insurance - General Liability	0	1,359				
758	Insurance - Workman's Compensation	55	297				
759	Insurance - Other	0	170				
760	Advertising Expense	0	400	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	4,677	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	1,362				
770	Bad Debt Expense	2,184	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,729	7,602				
	Total Wastewater Utility Expenses	15,009	55,007	0	0	0	0
			48,968				

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith Manor

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)	\$39,010
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	19,240
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	27,771
252	Advances for Construction	F-21	
Subtotal			<u>(\$8,001)</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$13,439
Subtotal			<u>\$5,438</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)		3,077
	Other (Specify):		0
	Deferred Taxes		3,108
	Regulatory Asset		3,510
WASTEWATER RATE BASE			\$15,134
WASTEWATER OPERATING INCOME		S-3	(2,012)
ACHIEVED RATE OF RETURN			<u><u>-13.30%</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)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	13,566
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			13,566
401	Operating Expenses	S-10(a)	15,114
403	Depreciation Expense	S-6(a)	1,264
	Less: Amortization of CIAC	S-8(a)	620
Net Depreciation Expense			644
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		610
408.11	Property Taxes		72
408.12	Payroll Taxes		249
408.13	Other Taxes and Licenses		1
408	Total Taxes Other Than Income		932
409.1	Income Taxes		(778)
410.1	Deferred Federal Income Taxes		(310)
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		(24)
Utility Operating Expenses			15,578
Utility Operating Income			(2,012)
	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
Total Utility Operating Income			<u><u>(2,012)</u></u>

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

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)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	45	65	(45) (1)	65
354	Structures and Improvements	685	683	(685) (1)	683
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	27	0	(27) (11)	0
361	Collection Sewers - Gravity	25,131	0	26 (11)	25,157
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,314	0	0	2,314
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	2,128	(0)	0	2,128
371	Pumping Equipment	6,515	(0)	0	6,515
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	1,080	1,060	(1,080) (1)	1,060
391	Transportation Equipment	213	203	(213) (1)	203
392	Stores Equipment	8	9	(8) (1)	9
393	Tools, Shop and Garage Equip.	177	189	(177) (1)	189
394	Laboratory Equipment	55	44	(55) (1)	44
395	Power Operated Equipment	259	221	(259) (1)	221
396	Communication Equipment	409	350	(409) (1)	350
397	Miscellaneous Equipment	81	66	(81) (1)	66
398	Other Tangible Plant	0	7	0 (1)	7
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	39,127	2,896	(3,013)	39,010

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 / Meredith Manor

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT (g)	2 COLLECTION PLANT (h)	3 SYSTEM PUMPING PLANT (i)	4 TREATMENT AND 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 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 X X	X X X X X X X X X X
353	Land and Land Rights		0	0	0	0	0	65
354	Structures and Improvements		0	0	0	0	0	683
355	Power Generation Equipment		0	0	0	0	0	XXXXXXX
360	Collection Sewers - Force		0	0	0	0	0	XXXXXXX
361	Collection Sewers - Gravity		25,157	X X X X X X X	X X X X X X X X X X	X X X X X X 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		2,314	X X X X X X X	X X X X X X X X X X	X X X X X X 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		2,128	2,128	X X X X X X X X X X	X X X X X X 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		6,515	6,515	X X X X X X X X X X	X X X X X X 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	X X X X X X X X X X	X X X X X X 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	X X X X X X X X X X
389	Other Plant and Misc Equipment		0	0	0	0	0	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	0	27,472	8,642	0	0	0	2,896

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 / Meredith Manor

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 / Meredith Manor

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	4	(0)	0	(0)
354	Structures and Improvements	216	21	58	78
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	674	(0)	0	(0)
361	Collection Sewers - Gravity	10,439	559	674	1,233
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	927	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	2,099	29	0	29
371	Pumping Equipment	2,809	362	0	362
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	1	(0)	0	(0)
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	3	0	0	0
389	Other Plant and Miscellaneous Equipment	15	0	0	0
390	Office Furniture and Equip	626	145	553	698
391	Transportation Equipment	199	26	188	214
392	Stores Equipment	5	0	5	5
393	Tools, Shop and Garage Equip.	98	9	97	106
394	Laboratory Equipment	26	3	23	26
395	Power Operated Equipment	177	11	155	166
396	Communication Equipment	116	34	109	143
397	Miscellaneous Equipment	25	4	24	28
398	Other Tangible Plant	0	0	1	2
	Total Depreciable Wastewater Plant In Service	18,459	1,264	1,886	3,150

* S-6(a)

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

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

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	4	4 (2)	0
354	Structures and Improvements	2	0	224	226 (2,3)	69
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	674	674 (11)	0
361	Collection Sewers - Gravity	0	0	0	0	11,672
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	988
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	2,128
371	Pumping Equipment	0	0	0	0	3,171
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	1	1 (2)	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	3	3 (2)	0
389	Other Plant and Miscellaneous Equipment	0	0	15	15 (2)	0
390	Office Furniture and Equip	66	0	638	704 (3)	620
391	Transportation Equipment	16	4	201	214 (3)	199
392	Stores Equipment	0	0	6	6 (3)	5
393	Tools, Shop and Garage Equip.	1	0	118	119 (3)	85
394	Laboratory Equipment	0	0	32	32 (3)	19
395	Power Operated Equipment	4	0	181	185 (3)	158
396	Communication Equipment	0	0	149	149 (3)	110
397	Miscellaneous Equipment	1	0	36	37 (3)	16
398	Other Tangible Plant	0	0	0	0 (3)	2
	Total Depreciable Wastewater Plant In Service	91	4	2,282	2,369	19,240

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith Manor

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		27,771
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>27,771</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Seminole / Meredith Manor

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	12,819
Debits during year: Accruals charge to Account 272 Other debits (specify):	620
Total Debits	620
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>13,439</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith Manor

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 / Meredith Manor

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	25	25	9,470
522.2	Commercial Revenues	3	3	4,164
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>28</u>	<u>28</u>	<u>13,634</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>28</u>	<u>28</u> (7)	<u>13,634</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			(68)
Total Other Wastewater Revenues				(68)
Total Wastewater Operating Revenues				<u>13,566</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith Manor

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>13,566</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	2,126	0	0	176	1,645	29	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	696 (5)	0	0	58	541	10	0
710	Purchased Water	10,002	XXXXXX	XXXXXX	XXXXXX	XXXXXX	10,002	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	353	0	0	340	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	156	0	0	0	1	38	70
731	Contractual Services - Eng.	6	6	0	0	0	0	0
732	Contractual Services - Acct.	15	0	0	0	0	0	0
733	Contractual Services - Legal	38	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	445	0	0	11	0	0	0
741	Rental of Building/Real Property	26	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	508	0	0	0	0	458	0
756	Insurance - Vehicle	13	0	0	0	0	0	0
757	Insurance - General Liability	29	0	0	0	0	0	0
758	Insurance - Workman's Compensation	26 (5)	0	0	2	17	0	0
759	Insurance - Other	4	0	0	0	0	0	0
760	Advertising Expense	8	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	99	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	29	0	0	0	0	0	0
770	Bad Debt Expense	46	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	487	227	0	0	0	0	0
	Total Wastewater Utility Expenses	15,114	233	0	586	2,204	10,537	75

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	113	164				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	37	51				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	12				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	15	32				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	15				
733	Contractual Services - Legal	0	38				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	429	429				
741	Rental of Building/Real Property	4	21				
742	Rental of Equipment	0	1				
750	Transportation Expenses	0	49				
756	Insurance - Vehicle	0	13				
757	Insurance - General Liability	0	29				
758	Insurance - Workman's Compensation	1	6				
759	Insurance - Other	0	4				
760	Advertising Expense	0	8	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	99	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	29				
770	Bad Debt Expense	46	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	100	160				
	Total Wastewater Utility Expenses	317	1,161	0	0	0	0
			1,033				

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)	\$164,062
Less:			
	Nonused and Useful Plant (1)		1,416
108	Accumulated Depreciation	S-6(b)	83,474
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	5,732
252	Advances for Construction	F-21	
Subtotal			<u>\$73,439</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$4,185
Subtotal			<u>\$77,624</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)		3,604
	Other (Specify):		0
	Deferred Taxes		(4,277)
	Regulatory Asset		3,877
WASTEWATER RATE BASE			\$80,829
WASTEWATER OPERATING INCOME		S-3	(4,747)
ACHIEVED RATE OF RETURN			<u><u>-5.87%</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
DECEMBER 31, 2000

SYSTEM NAME: Lake / Morningview

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	23,604
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			23,604
401	Operating Expenses	S-10(a)	17,710
403	Depreciation Expense	S-6(a)	8,178
	Less: Amortization of CIAC	S-8(a)	205
Net Depreciation Expense			7,973
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		1,062
408.11	Property Taxes		1,912
408.12	Payroll Taxes		932
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		3,908
409.1	Income Taxes		(1,542)
410.1	Deferred Federal Income Taxes		400
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		(99)
Utility Operating Expenses			28,351
Utility Operating Income			(4,747)
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
Total Utility Operating Income			<u><u>(4,747)</u></u>

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

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	159	0	0	159
353	Land and Land Rights	1,198	81	(58)	1,221
354	Structures and Improvements	5,069	854	(880)	5,043
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	3,097	(0)	0	3,097
361	Collection Sewers - Gravity	17	0	0	17
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,105	0	0	3,105
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	45,962	0	0	45,962
371	Pumping Equipment	81,186	(0)	(10,628)	70,558
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	32,215	0	0	32,215
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	1,389	1,325	(1,389)	1,325
391	Transportation Equipment	274	254	(274)	254
392	Stores Equipment	11	11	(11)	11
393	Tools, Shop and Garage Equip	227	236	(227)	236
394	Laboratory Equipment	71	55	(71)	55
395	Power Operated Equipment	333	277	(333)	277
396	Communication Equipment	526	438	(526)	438
397	Miscellaneous Equipment	105	82	(105)	82
398	Other Tangible Plant	0	8	0	8
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	174,944	3,620	(14,502)	164,062

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

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

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)
		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	159	X X X X X X X X	X X X X X X X X	X X X X X X X X	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	1,140	0	0	81
354	Structures and Improvements		0	0	4,189	0	0	854
355	Power Generation Equipment		0	0	0	0	0	XXXXXXXXXXXX
360	Collection Sewers - Force		3,097	X X X X X X X X	X X X X X X X X	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		17	X X X X X X X X	X X X X X X X X	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		3,105	X X X X X X X X	X X X X X X X X	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 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	X X X X X X X X	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 X X	X X X X X X X X	X X X X X X X X	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	0	0	0	1,325
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	254
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	11
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	236
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	55
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	277
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	438
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	82
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	8
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		X X X X X X X X	X X X X X X X X	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	159	6,219	116,520	37,545	0	0	3,620

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: Lake / Morningview

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 / Morningview

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	59	4	0	4
354	Structures and Improvements	2,508	157	72	229
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,619	104	0	104
361	Collection Sewers - Gravity	(161)	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,434	81	0	81
364	Flow Measuring Devices	1,996	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	8,880	1,531	0	1,531
371	Pumping Equipment	51,537	4,219	0	4,219
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	19,026	1,791	0	1,791
381	Plant Sewers	3	(0)	0	(0)
382	Outfall Sewer Lines	5	0	0	0
389	Other Plant and Miscellaneous Equipment	(393)	0	395	395
390	Office Furniture and Equip	804	182	691	873
391	Transportation Equipment	255	32	235	267
392	Stores Equipment	6	1	6	7
393	Tools, Shop and Garage Equip.	126	12	121	132
394	Laboratory Equipment	34	4	28	32
395	Power Operated Equipment	228	14	193	207
396	Communication Equipment	149	42	137	179
397	Miscellaneous Equipment	33	5	30	35
398	Other Tangible Plant	0	0	2	2
	Total Depreciable Wastewater Plant In Service	88,148	8,178	1,910	10,088

S-6(a)

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

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

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 (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	63
354	Structures and Improvements	2	(4)	271	(2,3)	2,463
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	1,723
361	Collection Sewers - Gravity	0	0	0	0	(161)
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,515
364	Flow Measuring Devices	0	0	1,996	(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	0	0	0
371	Pumping Equipment	10,628	0	0	0	10,411
374	Reuse Distribution Reservoirs	0	0	0	10,628	45,127
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	20,817
382	Outfall Sewer Lines	0	0	3	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	5	(2)	0
390	Office Furniture and Equip	83	(4)	2	(2)	0
391	Transportation Equipment	20	(4)	819	(3)	775
392	Stores Equipment	0	(4)	258	(3)	249
393	Tools, Shop and Garage Equip.	1	(4)	7	(3)	6
394	Laboratory Equipment	0	(4)	151	(3)	106
395	Power Operated Equipment	6	(4)	41	(3)	24
396	Communication Equipment	0	(4)	232	(3)	197
397	Miscellaneous Equipment	1	(4)	190	(3)	137
398	Other Tangible Plant	0	(4)	47	(3)	20
	Total Depreciable Wastewater Plant In Service	10,743	4	4,024	14,762	83,474

* 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: Lake / Morningview

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		5,732
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><u>5,732</u></u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Lake / Morningview

**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	3,980
Debits during year: Accruals charge to Account 272 Other debits (specify):	205
Total Debits	205
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>4,185</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Morningview

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: Lake / Morningview

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	2	2	1,400
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		2	2	1,400
Measured Revenues:				
522.1	Residential Revenues	34	33	22,076
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>34</u>	<u>33</u>	<u>22,076</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>36</u>	<u>35 (7)</u>	<u>23,477</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			127
Total Other Wastewater Revenues				127
Total Wastewater Operating Revenues				<u>23,604</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Morningview

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>23,604</u>

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

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)	PUMP/ING EXPENSES OPERATIONS (f)	PUMP/ING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	7,268	0	0	216	2,421	4,119	167
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,386 (5)	0	0	71	796	1,354	55
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	700	XXXXXX	XXXXXX	XXXXXX	XXXXXX	700	0
715	Purchased Power	2,704	0	0	441	XXXXXX	2,246	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	128	0	0	0	0	128	0
720	Materials and Supplies	118	0	0	0	54	1	5
731	Contractual Services - Eng.	7	7	0	0	0	0	0
732	Contractual Services - Acct.	19	0	0	0	0	0	0
733	Contractual Services - Legal	47	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,294	0	0	0	0	1,294	0
736	Contractual Services - Other	665	0	0	0	0	0	129
741	Rental of Building/Real Property	32	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	831	0	0	0	0	770	0
756	Insurance - Vehicle	17	0	0	0	0	0	0
757	Insurance - General Liability	36	0	0	0	0	0	0
758	Insurance - Workman's Compensation	81 (5)	0	0	2	25	42	2
759	Insurance - Other	4	0	0	0	0	0	0
760	Advertising Expense	11	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	123	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	36	0	0	0	0	0	0
770	Bad Debt Expense	58	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,143	818	0	0	0	0	0
	Total Wastewater Utility Expenses	17,710	826	0	730	3,296	10,655	358

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

YEAR OF REPORT
 DECEMBER 31, 2000

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	141	205				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	47	64				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	15				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	18	40				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	19				
733	Contractual Services - Legal	0	47				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	537				
741	Rental of Building/Real Property	5	27				
742	Rental of Equipment	0	2				
750	Transportation Expenses	0	61				
756	Insurance - Vehicle	0	17				
757	Insurance - General Liability	0	36				
758	Insurance - Workman's Compensation	1	8				
759	Insurance - Other	0	4				
760	Advertising Expense	0	11	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	123	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	36				
770	Regulatory Commission Expenses - Other	58	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	125	200				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	396	1,450	0	0	0	0
			1,291				

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.

Plant Name	Number	Location	Account	Amount
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)	\$294,507
	Less:		
	Nonused and Useful Plant (1)		33,882
108	Accumulated Depreciation	S-6(b)	119,296
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	20,750
252	Advances for Construction	F-21	
	Subtotal		<u>\$120,579</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$9,545
	Subtotal		<u>\$130,124</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(65,065)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	36,874
	Working Capital Allowance (3)		10,851
	Other (Specify):		0
	Deferred Taxes		(6,392)
	Regulatory Asset		
	WASTEWATER RATE BASE		\$106,392
	WASTEWATER OPERATING INCOME	S-3	(10,602)
	ACHIEVED RATE OF RETURN		<u><u>-9.97%</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
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	60,536
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			60,536
401	Operating Expenses	S-10(a)	53,321
403	Depreciation Expense	S-6(a)	13,787
	Less: Amortization of CIAC	S-8(a)	671
Net Depreciation Expense			13,116
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(1,627)
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,724
408.11	Property Taxes		3,329
408.12	Payroll Taxes		2,294
408.13	Other Taxes and Licenses		5
408	Total Taxes Other Than Income		8,353
409.1	Income Taxes		(2,447)
410.1	Deferred Federal Income Taxes		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		(172)
Utility Operating Expenses			71,138
Utility Operating Income			(10,602)
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
Total Utility Operating Income			<u><u>(10,602)</u></u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Palm Port

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	0	0	0	0
353	Land and Land Rights	10,190	243	(167)	10,266
354	Structures and Improvements	9,366	2,562	(2,543)	9,385
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	617	0	0	617
361	Collection Sewers - Gravity	13,037	32,067	0	45,104
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	5,938	0	0	5,938
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	3,382	(0)	0	3,382
371	Pumping Equipment	30,699	3,097	0	33,796
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	177,964	0	0	177,964
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	4,012	3,975	(4,012)	3,975
391	Transportation Equipment	791	761	(791)	761
392	Stores Equipment	31	32	(31)	32
393	Tools, Shop and Garage Equip	657	708	(657)	708
394	Laboratory Equipment	204	164	(204)	164
395	Power Operated Equipment	963	830	(963)	830
396	Communication Equipment	1,519	1,314	(1,519)	1,314
397	Miscellaneous Equipment	302	246	(302)	246
398	Other Tangible Plant	0	25	0	25
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	259,672	46,024	(11,189)	294,507

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	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
354	Structures and Improvements	XXXXXX	0	0	10,023	0	0	243
355	Power Generation Equipment	XXXXXX	0	0	6,822	0	0	2,562
360	Collection Sewers - Force	XXXXXX	617	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	45,104	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	5,938	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	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	3,382	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	30,810	XXXXXXXXXX	2,986	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	94,730	83,234	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	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,975
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	761
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	32
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	708
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	164
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	830
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,314
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	246
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	25
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	51,659	34,192	111,575	86,221	0	10,860

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: Putnam / Palm Port

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 / Palm Port

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	1,882	291	216	507
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	32	21	0	21
361	Collection Sewers - Gravity	2,331	646	0	646
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,766	157	0	157
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	1,676	113	0	113
371	Pumping Equipment	7,180	1,793	0	1,793
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	94,469	9,895	0	9,895
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	10	(0)	0	(0)
389	Other Plant and Miscellaneous Equipment	3,907	(0)	0	(0)
390	Office Furniture and Equip	2,324	545	2,072	2,618
391	Transportation Equipment	738	97	705	802
392	Stores Equipment	18	2	19	20
393	Tools, Shop and Garage Equip.	365	35	362	397
394	Laboratory Equipment	98	11	85	96
395	Power Operated Equipment	659	41	580	621
396	Communication Equipment	430	126	410	536
397	Miscellaneous Equipment	94	15	89	105
398	Other Tangible Plant	0	1	6	7
	Total Depreciable Wastewater Plant In Service	117,979	13,787	4,545	18,332

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Palm Port

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	0
354	Structures and Improvements	7 (4)	0	1,674	1,681 (2,3)	707
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	42	42 (2)	11
361	Collection Sewers - Gravity	0	0	27	27 (2)	2,950
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,923
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	151	151 (2)	1,638
371	Pumping Equipment	0	0	201	201 (2)	8,771
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	5,615	5,615 (2)	98,749
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	10	10 (2)	0
389	Other Plant and Miscellaneous Equipment	0	0	3,907	3,907 (2)	0
390	Office Furniture and Equip	249	0	2,368	2,618 (3)	2,324
391	Transportation Equipment	60	13 (4)	747	794 (3)	746
392	Stores Equipment	0	0	22	22 (3)	17
393	Tools, Shop and Garage Equip.	4	0	440	444 (3)	318
394	Laboratory Equipment	1	0	120	121 (3)	73
395	Power Operated Equipment	17	0	672	689 (3)	591
396	Communication Equipment	1	0	553	554 (3)	412
397	Miscellaneous Equipment	2	0	137	139 (3)	60
398	Other Tangible Plant	0	0	0	0 (3)	6
	Total Depreciable Wastewater Plant In Service	342	13	16,686	17,015	119,296

* 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: Putnam / Palm Port

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		20,750
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>20,750</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Putnam / Palm Port

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	8,874
Debits during year:	
Accruals charge to Account 272	671
Other debits (specify):	
Total Debits	671
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>9,545</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

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: Putnam / Palm Port

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	104	105	59,935
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>104</u>	<u>105</u>	<u>59,935</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>104</u>	<u>105</u> (7)	<u>59,935</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			601
Total Other Wastewater Revenues				601
Total Wastewater Operating Revenues				<u>60,536</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

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>60,536</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	18,081	2,850	271	157	2,986	9,674	1,106
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	5,934	937	89	52	981	3,180	364
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	3,330	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,330	0
715	Purchased Power	4,026	0	0	1,385	XXXXXX	2,594	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	7,819	0	40	0	7,215	144	247
731	Contractual Services - Eng.	22	22	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	1,991	0	0	0	0	1,991	0
736	Contractual Services - Other	2,596	0	0	0	0	0	986
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	3,618	0	0	0	1,877	1,556	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	203	29	3	2	31	100	11
759	Insurance - Other	13	0	0	0	0	0	0
760	Advertising Expense	32	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	370	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	108	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	173	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	173	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,884	1,603	0	0	1,305	0	0
	Total Wastewater Utility Expenses	53,321	5,441	403	1,595	14,396	23,231	2,715

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Palm Port

YEAR OF REPORT
 DECEMBER 31, 2000

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (i)	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	0				
741	Rental of Building/Real Property	16	1,610				
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
775	Bad Debt Expense	374	601				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	1,188	4,352	0	0	0	0
			3,874				

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)	\$800,908
	Less:		
	Nonused and Useful Plant (1)		6,323
108	Accumulated Depreciation	S-6(b)	294,762
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	343,113
252	Advances for Construction	F-21	
	Subtotal		<u>\$156,710</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$219,926
	Subtotal		<u>\$376,636</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)		34,599
	Other (Specify):		0
	Deferred Taxes		(22,937)
	Regulatory Asset		110,412
	WASTEWATER RATE BASE		\$498,710
	WASTEWATER OPERATING INCOME	S-3	117,891
	ACHIEVED RATE OF RETURN		<u><u>23.64%</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
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm Terrace

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	393,986
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			393,986
401	Operating Expenses	S-10(a)	173,052
403	Depreciation Expense	S-6(a)	35,235
	Less: Amortization of CIAC	S-8(a)	12,680
Net Depreciation Expense			22,555
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		17,729
408.11	Property Taxes		9,544
408.12	Payroll Taxes		3,617
408.13	Other Taxes and Licenses		54
408	Total Taxes Other Than Income		30,944
409.1	Income Taxes		47,814
410.1	Deferred Federal Income Taxes		2,174
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		(443)
Utility Operating Expenses			276,096
Utility Operating Income			117,891
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		0
Total Utility Operating Income			<u>117,891</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Pasco / Palm Terrace

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	552	0	0	552
352	Franchises	2,878	0	0	2,878
353	Land and Land Rights	70,026	2,379	(1,651)	70,754
354	Structures and Improvements	78,400	25,106	(25,158)	78,348
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	15,018	0	0	15,018
361	Collection Sewers - Gravity	232,422	0	0	232,422
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,099	(0)	0	2,099
364	Flow Measuring Devices	7,469	(0)	0	7,469
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	13,851	(0)	0	13,851
371	Pumping Equipment	80,374	(0)	(21,219)	59,155
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	240,863	0	(5,497)	235,366
381	Plant Sewers	4,058	0	0	4,058
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	39,698	38,954	(39,698)	38,954
391	Transportation Equipment	7,827	7,459	(7,827)	7,459
392	Stores Equipment	311	313	(311)	313
393	Tools, Shop and Garage Equip.	6,499	6,934	(6,499)	6,934
394	Laboratory Equipment	2,016	1,610	(2,016)	1,610
395	Power Operated Equipment	9,532	8,136	(9,532)	8,136
396	Communication Equipment	15,027	12,878	(15,027)	12,878
397	Miscellaneous Equipment	2,990	2,411	(2,990)	2,411
398	Other Tangible Plant	0	242	0	242
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	831,910	106,423	(137,425)	800,908

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 (g)	2 (h)	3 (i)	4 (j)	5 (k)	6 (l)	7 (m)
(a)	(b)	INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	552	X X X X X X	X X X X X X	X X X X X X X X	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	2,878	X X X X X X X X	X X X X X X X X	X X X X X X X X X X	X X 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	65,375	0	0	2,379
354	Structures and Improvements		0	0	53,238	0	0	25,110
355	Power Generation Equipment							
360	Collection Sewers - Force		15,018					
361	Collection Sewers - Gravity		232,422					
362	Special Collecting Structures		0					
363	Services to Customers		2,099					
364	Flow Measuring Devices		7,469					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells							
371	Pumping Equipment			13,851				
374	Reuse Distribution Reservoirs			49,732				
375	Reuse Transmission and Distribution Syste							
380	Treatment and Disposal Equip				175,824			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant and Misc. Equipment							
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip.							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	3,430	260,008	63,583	294,437	63,601	9,423	106,427

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: Pasco / Palm Terrace

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: Pasco / Palm Terrace

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	904	86	0	86
354	Structures and Improvements	15,353	2,427	2,113 (3)	4,541
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	3,512	500	0	500
361	Collection Sewers - Gravity	113,703	5,159	0	5,159
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	613	56	0	56
364	Flow Measuring Devices	1,155	1,494	0	1,494
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	8,482	462	0	462
371	Pumping Equipment	19,307	3,289	0	3,289
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	86,187	13,087	0	13,087
381	Plant Sewers	1,639	116	0	116
382	Outfall Sewer Lines	669	(1)	0	(1)
389	Other Plant and Miscellaneous Equipment	54	(0)	0	(0)
390	Office Furniture and Equip	22,995	5,344	20,310 (3)	25,655
391	Transportation Equipment	7,297	953	6,908 (3)	7,861
392	Stores Equipment	173	17	184 (3)	201
393	Tools, Shop and Garage Equip.	3,609	341	3,552 (3)	3,893
394	Laboratory Equipment	971	105	836 (3)	941
395	Power Operated Equipment	6,519	403	5,687 (3)	6,090
396	Communication Equipment	4,256	1,233	4,020 (3)	5,253
397	Miscellaneous Equipment	931	152	876 (3)	1,028
398	Other Tangible Plant	4	12	54 (3)	66
	Total Depreciable Wastewater Plant In Service	298,333	35,235	44,540	79,775

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Pasco / Palm Terrace

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 (j)	TOTAL CHARGES (9-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	990
354	Structures and Improvements	73 (4)	0	2,659 (3)	2,732	17,162
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	4,012
361	Collection Sewers - Gravity	0	0	0	0	118,862
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	669
364	Flow Measuring Devices	0	0	0	0	2,649
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	0
371	Pumping Equipment	21,219	0	0	21,219	8,944
374	Reuse Distribution Reservoirs	0	0	0	0	1,377
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	5,497	0	0	5,497	93,777
381	Plant Sewers	0	0	0	0	1,755
382	Outfall Sewer Lines	0	0	669	669	0
389	Other Plant and Miscellaneous Equipment	0	0	54	54	0
390	Office Furniture and Equip	2,444 (4)	0	23,430 (3)	25,874 (3)	22,776
391	Transportation Equipment	588 (4)	129 (4)	7,387 (3)	7,845 (3)	7,313
392	Stores Equipment	0 (4)	0	207 (3)	207 (3)	166
393	Tools, Shop and Garage Equip.	41 (4)	0	4,343 (3)	4,384 (3)	3,118
394	Laboratory Equipment	15 (4)	0	1,185 (3)	1,200 (3)	712
395	Power Operated Equipment	164 (4)	0	6,650 (3)	6,814 (3)	5,795
396	Communication Equipment	10 (4)	0	5,466 (3)	5,475 (3)	4,034
397	Miscellaneous Equipment	21 (4)	0	1,348 (3)	1,369 (3)	589
398	Other Tangible Plant	0 (4)	0	7 (3)	7 (3)	63
	Total Depreciable Wastewater Plant In Service	30,072	129	53,404	83,346	294,762

* 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: Pasco / Palm Terrace

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		343,113
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>343,113</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Pasco / Palm Terrace

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	2	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	207,246
Debits during year: Accruals charge to Account 272 Other debits (specify):	12,680
Total Debits	12,680
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>219,926</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm Terrace

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: Pasco / Palm Terrace

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	3	4	1,604
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		3	4	1,604
Measured Revenues:				
522.1	Residential Revenues	1,026	1,025	392,779
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>1,026</u>	<u>1,025</u>	<u>392,779</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>1,029</u>	<u>1,029</u> (7)	<u>394,383</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			(397)
Total Other Wastewater Revenues				(397)
Total Wastewater Operating Revenues				<u>393,986</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm Terrace

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>393,986</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	37,025	(4)	508	0	3,525	21,145	1,694
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	12,078	(1)	167	0	1,159	6,951	557
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	25,740	XXXXXX	XXXXXX	XXXXXX	XXXXXX	25,740	0
715	Purchased Power	12,083	0	0	1,368	XXXXXX	10,252	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	9,508	0	0	0	0	9,508	0
720	Materials and Supplies	15,223	0	1,684	70	6,602	503	4,665
731	Contractual Services - Eng.	220	218	0	0	0	0	0
732	Contractual Services - Acct.	553	0	0	0	0	0	0
733	Contractual Services - Legal	1,384	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	12,867	0	0	0	0	12,867	0
736	Contractual Services - Other	16,481	0	0	0	0	0	706
741	Rental of Building/Real Property	939	0	0	0	0	0	0
742	Rental of Equipment	63	0	0	0	0	0	0
750	Transportation Expenses	3,648	0	0	0	0	1,840	0
756	Insurance - Vehicle	495	0	0	0	0	0	0
757	Insurance - General Liability	1,054	0	0	0	0	0	0
758	Insurance - Workman's Compensation	550	(0)	5	0	36	218	17
759	Insurance - Other	132	0	0	0	0	0	0
760	Advertising Expense	310	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	3,627	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	1,056	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	1,693	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	16,323	6,797	0	0	0	0	0
Total Wastewater Utility Expenses		173,052	7,009	2,365	1,437	11,323	89,023	7,638

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Pasco / Palm Terrace

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
701	Salaries and Wages - Employees	4,137	6,020				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,368	1,878				
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	19	444				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	538	1,162				
731	Contractual Services - Eng.	2					
732	Contractual Services - Acct.	0	553				
733	Contractual Services - Legal	0	1,384				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other		15,775				
741	Rental of Building/Real Property	159	780				
742	Rental of Equipment	11	51				
750	Transportation Expenses	3	1,805				
756	Insurance - Vehicle	0	495				
757	Insurance - General Liability	0	1,054				
758	Insurance - Workman's Compensation	43	230				
759	Insurance - Other	0	132				
760	Advertising Expense	0	310				
766	Regulatory Commission Expenses			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	- Amortization of Rate Case Expense	0	3,627	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	Regulatory Commission Expenses - Other	0	1,056				
770	Bad Debt Expense	1,693	X X X X X X	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	3,667	5,859				
Total Wastewater Utility Expenses		11,638	42,618	0	0	0	0
			37,935				

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)	\$56,523
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	28,921
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	724
252	Advances for Construction	F-21	
	Subtotal		<u>\$26,878</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$568
	Subtotal		<u>\$27,446</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(13,453)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	7,743
	Working Capital Allowance (3)		6,002
	Other (Specify):		0
	Deferred Taxes		(1,748)
	Regulatory Asset		3,711
	WASTEWATER RATE BASE		\$29,702
	WASTEWATER OPERATING INCOME	S-3	(6,693)
	ACHIEVED RATE OF RETURN		<u><u>-22.53%</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: Putnam / Park Manor

YEAR OF REPORT
DECEMBER 31, 2000

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues		
530	Less: Guaranteed Revenues (and AFPI)	S-9(b) S-9(a)	27,120 0
Net Operating Revenues			27,120
401	Operating Expenses	S-10(a)	29,375
403	Depreciation Expense		
	Less: Amortization of CIAC	S-6(a) S-8(a)	2,586 19
Net Depreciation Expense			2,567
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(336)
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
408.11	Utility Regulatory Assessment Fee		1,220
408.12	Property Taxes		972
408.13	Payroll Taxes		1,459
	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		3,653
409.1	Income Taxes		(1,576)
410.1	Deferred Federal Income Taxes		165
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		(34)
Utility Operating Expenses			33,813
Utility Operating Income			(6,693)
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
Total Utility Operating Income			<u><u>(6,693)</u></u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Park Manor

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)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	1,059	72	(48)	1,083
354	Structures and Improvements	5,175	756	(733)	5,198
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	13,815	(0)	0	13,815
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	48	0	0	48
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	1,516	(0)	0	1,516
371	Pumping Equipment	10,640	0	0	10,640
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	21,846	0	0	21,846
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	1,157	1,174	(1,157)	1,174
391	Transportation Equipment	228	225	(228)	225
392	Stores Equipment	9	9	(9)	9
393	Tools, Shop and Garage Equip.	189	209	(189)	209
394	Laboratory Equipment	59	49	(59)	49
395	Power Operated Equipment	278	245	(278)	245
396	Communication Equipment	438	388	(438)	388
397	Miscellaneous Equipment	87	73	(87)	73
398	Other Tangible Plant	0	7	0	7
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	56,544	3,205	(3,226)	56,523

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Park Manor

YEAR OF REPORT
 DECEMBER 31, 2000

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	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	1,011	0	0	72
354	Structures and Improvements	XXXXXX	0	0	4,441	0	0	756
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	13,815	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	48	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	1,516	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	10,640	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	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	21,846	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,174
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	225
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	9
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	209
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	49
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	245
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	388
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	73
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	7
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	13,863	12,156	27,298	0	0	3,206

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: Putnam / Park Manor

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 / Park Manor

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	2,162	163	64	226 (2,3)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	378	(0)	0	(0)
361	Collection Sewers - Gravity	6,607	306	0	306
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	(28)	1	0	1
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	741	50	0	50
371	Pumping Equipment	3,957	592	2	594 (2)
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	11,984	1,215	0	1,215
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	3	0	0	0
389	Other Plant and Miscellaneous Equipment	2	0	0	0
390	Office Furniture and Equip	670	161	612	773 (3)
391	Transportation Equipment	213	29	208	237 (3)
392	Stores Equipment	5	1	6	6 (3)
393	Tools, Shop and Garage Equip.	105	10	107	117 (3)
394	Laboratory Equipment	28	3	25	28 (3)
395	Power Operated Equipment	190	12	171	183 (3)
396	Communication Equipment	124	37	121	158 (3)
397	Miscellaneous Equipment	27	5	26	31 (3)
398	Other Tangible Plant	0	0	2	2 (3)
	Total Depreciable Wastewater Plant In Service	27,168	2,586	1,344	3,929

S-6(a)

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Park Manor

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 (9-h+i) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	2	(4)	89	(2,3)	2,298
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	378	(2)	0
361	Collection Sewers - Gravity	0	0	62	(2)	6,851
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	(27)
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	8	(2)	783
371	Pumping Equipment	0	0	0	0	4,551
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	77	(2)	13,122
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	3	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	2	(2)	0
390	Office Furniture and Equip	74	(4)	683	(3)	686
391	Transportation Equipment	18	(4)	216	(3)	220
392	Stores Equipment	0	(4)	6	(3)	5
393	Tools, Shop and Garage Equip.	1	(4)	127	(3)	94
394	Laboratory Equipment	0	(4)	34	(3)	21
395	Power Operated Equipment	5	(4)	194	(3)	175
396	Communication Equipment	0	(4)	160	(3)	122
397	Miscellaneous Equipment	1	(4)	40	(3)	18
398	Other Tangible Plant	0	(4)	0	(3)	2
	Total Depreciable Wastewater Plant In Service	101	4	2,079	2,177	28,921

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Park Manor

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		- 724
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>724</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Putnam / Park Manor

**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	549
Debits during year: Accruals charge to Account 272 Other debits (specify):	19
Total Debits	19
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>568</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Park Manor

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: Putnam / Park Manor

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	26	27	15,815
522.2	Commercial Revenues	4	4	10,986
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>30</u>	<u>31</u>	<u>26,801</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>30</u>	<u>31 (7)</u>	<u>26,801</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			319
Total Other Wastewater Revenues				319
Total Wastewater Operating Revenues				<u>27,120</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Park Manor

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>27,120</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	11,147	0	46	94	730	8,531	1,439
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,661 (5)	0	15	31	240	2,804	473
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	5,340	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,340	0
715	Purchased Power	1,426	0	0	0	XXXXXX	1,412	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	1,795	0	0	0	634	291	819
731	Contractual Services - Eng.	7	7	0	0	0	0	0
732	Contractual Services - Acct.	17	0	0	0	0	0	0
733	Contractual Services - Legal	42	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,991	0	0	0	0	1,991	0
736	Contractual Services - Other	1,523	0	0	0	0	0	1,047
741	Rental of Building/Real Property	28	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	556	0	0	0	0	502	0
756	Insurance - Vehicle	15	0	0	0	0	0	0
757	Insurance - General Liability	32	0	0	0	0	0	0
758	Insurance - Workman's Compensation	120 (5)	0	0	1	8	88	15
759	Insurance - Other	4	0	0	0	0	0	0
760	Advertising Expense	9	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	109	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	32	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	51	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
777	Bad Debt Expense	807	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	0	518	0	0	0	0	0
Total Wastewater Utility Expenses			525	62	126	1,611	21,622	3,792

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Park Manor

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 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	125	181				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	41	57				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	13				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	16	35				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	17				
733	Contractual Services - Legal	0	42				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	475				
741	Rental of Building/Real Property	5	24				
742	Rental of Equipment	0	2				
750	Transportation Expenses	0	54				
756	Insurance - Vehicle	0	15				
757	Insurance - General Liability	0	32				
758	Insurance - Workman's Compensation	1	7				
759	Insurance - Other	0	4				
760	Advertising Expense	0	9	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	109	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	32				
770	Regulatory Commission Expenses - Other	51	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	110	178				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	351	1,285	0	0	0	0
			1,144				

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.

Plant Name	Number	Location	Account	Amount
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: Marion / Salt Springs

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)	\$469,374
Less:			
	Nonused and Useful Plant (1)		61,186
108	Accumulated Depreciation	S-6(b)	264,356
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	116,797
252	Advances for Construction	F-21	
Subtotal			<u>\$27,035</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$88,269
Subtotal			<u>\$115,304</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)		13,081
	Other (Specify):		0
	Deferred Taxes		2,470
	Regulatory Asset		17,144
WASTEWATER RATE BASE			\$148,000
WASTEWATER OPERATING INCOME		S-3	(1,528)
ACHIEVED RATE OF RETURN			<u><u>-1.03%</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)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	91,561
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	1,674
Net Operating Revenues			89,887
401	Operating Expenses	S-10(a)	64,252
403	Depreciation Expense	S-6(a)	22,276
	Less: Amortization of CIAC	S-8(a)	4,264
Net Depreciation Expense			18,012
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		4,120
408.11	Property Taxes		2,402
408.12	Payroll Taxes		2,928
408.13	Other Taxes and Licenses		6
408	Total Taxes Other Than Income		9,456
409.1	Income Taxes		280
410.1	Deferred Federal Income Taxes		(300)
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		(284)
Utility Operating Expenses			91,415
Utility Operating Income			(1,528)
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	1,674
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
Total Utility Operating Income			<u><u>146</u></u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / Salt Springs

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)
351	Organization	0	0	0	0
352	Franchises	2,446	0	0	2,446
353	Land and Land Rights	1,506	277	(194)	1,589
354	Structures and Improvements	11,078	2,927	(2,958)	11,047
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	111,606	0	0	111,606
361	Collection Sewers - Gravity	15,157	(0)	0	15,157
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	683	0	0	683
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	26,602	(1)	0	26,602
371	Pumping Equipment	33,341	0	0	33,341
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	245,641	9,583	0	255,224
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	2,473	(0)	0	2,473
390	Office Furniture and Equip	4,668	4,543	(4,668)	4,543
391	Transportation Equipment	920	870	(920)	870
392	Stores Equipment	37	37	(37)	37
393	Tools, Shop and Garage Equip.	764	809	(764)	809
394	Laboratory Equipment	237	188	(237)	188
395	Power Operated Equipment	1,121	949	(1,121)	949
396	Communication Equipment	1,767	1,502	(1,767)	1,502
397	Miscellaneous Equipment	352	281	(352)	281
398	Other Tangible Plant	0	28	0	28
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	460,399	21,993	(13,018)	469,374

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / Salt Springs

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)
		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	2,446	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	1,312	0	0	0	0	277
354	Structures and Improvements	XXXXXX	0	0	8,119	0	0	2,928
355	Power Generation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
360	Collection Sewers - Force	XXXXXX	111,606	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	15,157	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	683	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	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	26,602	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	33,341	XXXXXXXXXX	0	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	255,224	XXXXXXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	XXXXXX	XXXXXX	2,473	0	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	4,543
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	870
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	37
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	809
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	188
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	949
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	1,502
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	281
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	28
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	0
	Total Wastewater Plant	2,446	128,758	59,943	265,816	0	0	12,411

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: Marion / Salt Springs

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: Marion / Salt Springs

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	1,168	62	0	62
354	Structures and Improvements	(450)	343	246	590
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	75,184	3,716	0	3,716
361	Collection Sewers - Gravity	2,868	337	0	337
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	316	18	0	18
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	2,580	886	0	886
371	Pumping Equipment	1,951	1,854	0	1,854
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	154,231	13,924	0	13,924
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	15	(0)	0	(0)
389	Other Plant and Miscellaneous Equipment	96	137	0	137
390	Office Furniture and Equip	2,704	623	2,369	2,992
391	Transportation Equipment	858	111	806	917
392	Stores Equipment	20	2	21	23
393	Tools, Shop and Garage Equip.	424	40	414	454
394	Laboratory Equipment	114	12	97	110
395	Power Operated Equipment	767	47	663	710
396	Communication Equipment	500	144	469	613
397	Miscellaneous Equipment	110	18	102	120
398	Other Tangible Plant	0	1	6	8
	Total Depreciable Wastewater Plant In Service	243,456	22,276	5,194	27,470

S-6(a)

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / Salt Springs

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 (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	1,230
354	Structures and Improvements	9	(4)	288	(3)	(156)
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	78,900
361	Collection Sewers - Gravity	0	0	0	0	3,205
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	334
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	3,466
371	Pumping Equipment	0	0	0	0	3,805
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	168,155
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	15	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	13	(2)	220
390	Office Furniture and Equip	285	(4)	2,755	(3)	2,656
391	Transportation Equipment	69	(4)	868	(3)	853
392	Stores Equipment	0	(4)	24	(3)	19
393	Tools, Shop and Garage Equip.	5	(4)	510	(3)	364
394	Laboratory Equipment	2	(4)	139	(3)	83
395	Power Operated Equipment	19	(4)	782	(3)	676
396	Communication Equipment	1	(4)	641	(3)	470
397	Miscellaneous Equipment	3	(4)	159	(3)	69
398	Other Tangible Plant	0	(4)	0	(3)	7
	Total Depreciable Wastewater Plant In Service	391	15	6,193	6,570	264,356

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		116,797
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>116,797</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Marion / Salt Springs

**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	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	84,005
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,264
Total Debits	4,264
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>88,269</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

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: Marion / Salt Springs

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	110	108	32,700
522.2	Commercial Revenues	11	12	56,207
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>121</u>	<u>120</u>	<u>88,907</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>121</u>	<u>120 (7)</u>	<u>88,907</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)			1,674
	Unbilled Revenue			980
Total Other Wastewater Revenues				2,654
Total Wastewater Operating Revenues				<u>91,561</u>

S-9(a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

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>91,561</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / Salt Springs

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	22,933	231	175	0	1,297	16,474	3,571
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	7,528 (5)	76	58	0	426	5,415	1,174
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	10,700	XXXXXX	XXXXXX	XXXXXX	XXXXXX	10,700	0
715	Purchased Power	6,591	0	0	796	XXXXXX	5,741	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	676	0	0	0	0	676	0
720	Materials and Supplies	2,788	0	69	0	1,295	161	1,064
731	Contractual Services - Eng	26	25	0	0	0	0	0
732	Contractual Services - Acct.	65	0	0	0	0	0	0
733	Contractual Services - Legal	161	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,018	0	0	0	0	2,018	0
736	Contractual Services - Other	1,840	0	0	0	0	0	0
741	Rental of Building/Real Property	109	0	0	0	0	0	0
742	Rental of Equipment	7	0	0	0	0	0	0
750	Transportation Expenses	3,619	0	0	0	0	3,408	0
756	Insurance - Vehicle	58	0	0	0	0	0	0
757	Insurance - General Liability	123	0	0	0	0	0	0
758	Insurance - Workman's Compensation	256 (5)	2	2	0	13	170	37
759	Insurance - Other	15	0	0	0	0	0	0
760	Advertising Expense	36	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	423	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	123	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	197	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,959	2,845	0	0	0	0	0
	Total Wastewater Utility Expenses	64,252	3,180	304	796	3,032	44,764	5,846

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)	\$107,728
Less:			
	Nonused and Useful Plant (1)		19,587
108	Accumulated Depreciation	S-6(b)	55,739
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	18,377
252	Advances for Construction	F-21	
Subtotal			<u>\$14,025</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$9,396
Subtotal			<u>\$23,421</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)		5,725
	Other (Specify):		0
	Deferred Taxes		(3,188)
	Regulatory Asset		3,973
WASTEWATER RATE BASE			\$29,931
WASTEWATER OPERATING INCOME		S-3	(12,265)
ACHIEVED RATE OF RETURN			<u><u>-40.98%</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.

UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	20,326
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			20,326
401	Operating Expenses	S-10(a)	28,046
403	Depreciation Expense	S-6(a)	4,986
	Less: Amortization of CIAC	S-8(a)	420
Net Depreciation Expense			4,566
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		915
408.11	Property Taxes		1,225
408.12	Payroll Taxes		1,294
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		3,435
409.1	Income Taxes		(3,697)
410.1	Deferred Federal Income Taxes		301
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		(61)
Utility Operating Expenses			32,590
Utility Operating Income			(12,265)
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
Total Utility Operating Income			<u><u>(12,265)</u></u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Silver Lake Oaks

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	647	0	0	647
353	Land and Land Rights	6,658	83	(56)	6,685
354	Structures and Improvements	5,484	879	(856)	5,507
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	15,465	0	0	15,465
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,910	0	0	2,910
364	Flow Measuring Devices	723	(0)	0	723
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	2,400	0	0	2,400
371	Pumping Equipment	8,406	(0)	0	8,406
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	62,224	(0)	0	62,224
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	1,350	1,363	(1,350)	1,363
391	Transportation Equipment	266	261	(266)	261
392	Stores Equipment	11	11	(11)	11
393	Tools, Shop and Garage Equip	221	243	(221)	243
394	Laboratory Equipment	69	56	(69)	56
395	Power Operated Equipment	324	285	(324)	285
396	Communication Equipment	511	451	(511)	451
397	Miscellaneous Equipment	102	84	(102)	84
398	Other Tangible Plant	0	8	0	8
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	107,771	3,723	(3,766)	107,728

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT (g)	2 COLLECTION PLANT (h)	3 SYSTEM PUMPING PLANT (i)	4 TREATMENT AND DISPOSAL (j)	5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	7 GENERAL PLANT (m)
351	Organization	0						
352	Franchises	647						
353	Land and Land Rights		6,602					
354	Structures and Improvements		0					83
355	Power Generation Equipment		0		4,628			878
360	Collection Sewers - Force		0					
361	Collection Sewers - Gravity		15,465					
362	Special Collecting Structures		0					
363	Services to Customers		2,910					
364	Flow Measuring Devices		723					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells			2,400				
371	Pumping Equipment			8,406				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution Syste							
380	Treatment and Disposal Equip				37,673	24,551		
381	Plant Sewers				0	0		
382	Outfall Sewer Lines				0	0		
389	Other Plant and Misc. Equipment							
390	Office Furniture and Equip							1,363
391	Transportation Equipment							261
392	Stores Equipment							11
393	Tools, Shop and Garage Equip							243
394	Laboratory Equipment							56
395	Power Operated Equipment							285
396	Communication Equipment							451
397	Miscellaneous Equipment							84
398	Other Tangible Plant							8
	Allocated General Plant							0
	Total Wastewater Plant	647	25,700	10,806	42,301	24,551	0	3,723

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: Putnam / Silver Lake Oaks

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 / Silver Lake Oaks

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	128	16	0	16
354	Structures and Improvements	875	172	74 (3)	246
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	6,618	344	0	344
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	876	76	0	76
364	Flow Measuring Devices	650	73	0	73
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	756	80	0	80
371	Pumping Equipment	4,363	467	0	467
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	35,353	3,459	0	3,459
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	782	187	711 (3)	898
390	Office Furniture and Equip	248	33	242 (3)	275
391	Transportation Equipment	6	1	6 (3)	7
392	Stores Equipment	123	12	124 (3)	136
393	Tools, Shop and Garage Equip.	33	4	29 (3)	33
394	Laboratory Equipment	222	14	199 (3)	213
395	Power Operated Equipment	145	43	141 (3)	184
396	Communication Equipment	32	5	31 (3)	36
397	Miscellaneous Equipment	0	0	2 (3)	2
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	51,210	4,986	1,558	6,544

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Silver Lake Oaks

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 (9-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	144
354	Structures and Improvements	3	0	84	(3)	1,035
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	6,962
362	Special Collecting Structures	0	0	10	(2)	0
363	Services to Customers	0	0	0	0	942
364	Flow Measuring Devices	0	0	0	0	723
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	8	(2)	828
370	Receiving Wells	0	0	0	0	4,830
371	Pumping Equipment	0	0	0	0	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	95	(2)	38,718
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	85	0	797	(3)	797
390	Office Furniture and Equip	21	5	251	(3)	256
391	Transportation Equipment	0	0	7	7	6
392	Stores Equipment	1	0	149	(3)	109
393	Tools, Shop and Garage Equip.	1	0	40	(3)	25
394	Laboratory Equipment	6	0	227	(3)	203
395	Power Operated Equipment	0	0	187	(3)	141
396	Communication Equipment	1	0	47	(3)	21
397	Miscellaneous Equipment	0	0	0	0	0
398	Other Tangible Plant	0	0	0	(3)	2
	Total Depreciable Wastewater Plant In Service	117	5	1,902	2,015	55,739

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: Putnam / Silver Lake Oaks

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		18,377
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>18,377</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Putnam / Silver Lake Oaks

**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	0 Prepaid	
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	8,976
Debits during year: Accruals charge to Account 272 Other debits (specify):	420
Total Debits	420
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>9,396</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

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: Putnam / Silver Lake Oaks

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	35	36	19,847
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>35</u>	<u>36</u>	<u>19,847</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>35</u>	<u>36 (7)</u>	<u>19,847</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			479
Total Other Wastewater Revenues				479
Total Wastewater Operating Revenues				<u>20,326</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

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>20,326</u></u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Silver Lake Oaks

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	9,966	609	194	0	519	7,449	838
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,273 (5)	200	64	0	171	2,449	276
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	4,750	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,750	0
715	Purchased Power	1,973	0	0	0	XXXXXX	1,957	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	1,148	0	218	0	521	134	215
731	Contractual Services - Eng.	8	8	0	0	0	0	0
732	Contractual Services - Acct.	19	0	0	0	0	0	0
733	Contractual Services - Legal	48	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,031	0	0	0	0	2,031	0
736	Contractual Services - Other	552	0	0	0	0	0	0
741	Rental of Building/Real Property	33	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	788	0	0	0	0	725	0
756	Insurance - Vehicle	17	0	0	0	0	0	0
757	Insurance - General Liability	37	0	0	0	0	0	0
758	Insurance - Workman's Compensation	109 (5)	6	2	0	5	77	9
759	Insurance - Other	5	0	0	0	0	0	0
760	Advertising Expense	11	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	127	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	37	0	0	0	0	0	0
770	Bad Debt Expense	59	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	2,391	2,057	0	0	0	0	0
	Total Wastewater Utility Expenses	28,046	2,880	478	0	1,217	20,235	1,337

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	145	211				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	48	66				
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	1	16		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
718	Chemicals	0	0				
720	Materials and Supplies	19	41				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	19				
733	Contractual Services - Legal	0	48				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	552				
741	Rental of Building/Real Property	6	27				
742	Rental of Equipment	0	2				
750	Transportation Expenses	0	63				
756	Insurance - Vehicle	0	17				
757	Insurance - General Liability	0	37				
758	Insurance - Workman's Compensation	1	8				
759	Insurance - Other	0	5				
760	Advertising Expense	0	11	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	127	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	37	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	59	X X X X X X	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	128	206				
	Total Wastewater Utility Expenses	<u>407</u>	<u>1,492</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			<u>1,328</u>				

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)	\$563,051
Less:			
	Nonused and Useful Plant (1)		17,591
108	Accumulated Depreciation	S-6(b)	324,958
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	11,398
252	Advances for Construction	F-21	
Subtotal			<u>\$209,105</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,453
Subtotal			<u>\$210,558</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)		8,729
	Other (Specify):		0
	Deferred Taxes		(16,718)
	Regulatory Asset		6,700
WASTEWATER RATE BASE			\$209,269
WASTEWATER OPERATING INCOME		S-3	2,121
ACHIEVED RATE OF RETURN			<u><u>1.01%</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.

UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / South Forty

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	89,555
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			89,555
401	Operating Expenses	S-10(a)	42,788
403	Depreciation Expense	S-6(a)	24,796
	Less: Amortization of CIAC	S-8(a)	393
Net Depreciation Expense			24,403
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		4,030
408.11	Property Taxes		9,956
408.12	Payroll Taxes		1,463
408.13	Other Taxes and Licenses		3
408	Total Taxes Other Than Income		15,452
409.1	Income Taxes		3,540
410.1	Deferred Federal Income Taxes		1,576
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		(325)
Utility Operating Expenses			87,434
Utility Operating Income			2,121
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
Total Utility Operating Income			<u><u>2,121</u></u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / South Forty

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	940	0	0	940
353	Land and Land Rights	26,402	139	(77)	26,464
354	Structures and Improvements	15,836	1,465	(1,174)	16,127
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	130,843	0	0	130,843
361	Collection Sewers - Gravity	5,169	(0)	0	5,169
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	8,647	(0)	0	8,647
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	11,455	0	0	11,455
371	Pumping Equipment	55,752	(0)	(5,940)	49,812
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	262,937	(0)	0	262,937
381	Plant Sewers	46,054	0	0	46,054
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	1,852	0	(1,852)	0
390	Office Furniture and Equip	365	2,271	(365)	2,271
391	Transportation Equipment	15	435	(15)	435
392	Stores Equipment	303	18	(303)	18
393	Tools, Shop and Garage Equip.	94	404	(94)	404
394	Laboratory Equipment	445	474	(445)	474
395	Power Operated Equipment	701	751	(701)	751
396	Communication Equipment	139	141	(139)	141
397	Miscellaneous Equipment	0	14	0	14
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	567,949	6,207	(11,105)	563,051

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / South Forty

YEAR OF REPORT
 DECEMBER 31, 2000

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	940						
353	Land and Land Rights		26,325					
354	Structures and Improvements		0		14,663			139
355	Power Generation Equipment		0		0			1,464
360	Collection Sewers - Force		130,843					
361	Collection Sewers - Gravity		5,169					
362	Special Collecting Structures		0					
363	Services to Customers		8,647					
364	Flow Measuring Devices		0					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells			11,455				
371	Pumping Equipment			36,474				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution Systems							
380	Treatment and Disposal Equipment				218,057			
381	Plant Sewers				37,657			
382	Outfall Sewer Lines				0			
389	Other Plant and Misc. Equipment				0			
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip.							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	940	170,984	47,929	270,377	53,277	13,338	6,206

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: Marion / South Forty

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 / South Forty

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	429	23	0	23
354	Structures and Improvements	8,425	503	123	626
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	72,945	4,357	0	4,357
361	Collection Sewers - Gravity	763	115	0	115
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	909	227	0	227
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	5,075	381	0	381
371	Pumping Equipment	9,838	2,770	0	2,770
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	182,045	14,619	0	14,619
381	Plant Sewers	24,298	1,317	0	1,317
382	Outfall Sewer Lines	282	0	0	0
389	Other Plant and Miscellaneous Equipment	831	0	0	0
390	Office Furniture and Equip	1,073	296	1,184	1,481
391	Transportation Equipment	340	56	403	458
392	Stores Equipment	8	1	11	12
393	Tools, Shop and Garage Equip.	168	20	207	227
394	Laboratory Equipment	45	6	49	55
395	Power Operated Equipment	304	23	332	355
396	Communication Equipment	199	72	234	306
397	Miscellaneous Equipment	43	9	51	60
398	Other Tangible Plant	0	1	3	4
	Total Depreciable Wastewater Plant In Service	308,020	24,796	2,597	27,393

S-6(a)

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / South Forty

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	452
354	Structures and Improvements	4	(4)	859	(2,3)	8,188
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	77,302
361	Collection Sewers - Gravity	0	0	0	0	878
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,136
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	0
371	Pumping Equipment	5,940	0	0	5,940	5,456
374	Reuse Distribution Reservoirs	0	0	0	0	6,668
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	196,664
381	Plant Sewers	0	0	0	0	25,615
382	Outfall Sewer Lines	0	0	282	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	831	(2)	0
390	Office Furniture and Equip	142	(4)	1,083	(3)	1,328
391	Transportation Equipment	34	(4)	345	(3)	426
392	Stores Equipment	2	(4)	10	(3)	10
393	Tools, Shop and Garage Equip.	2	(4)	211	(3)	182
394	Laboratory Equipment	1	(4)	57	(3)	42
395	Power Operated Equipment	10	(4)	312	(3)	338
396	Communication Equipment	1	(4)	270	(3)	235
397	Miscellaneous Equipment	1	(4)	67	(3)	34
398	Other Tangible Plant	0	(4)	0	(3)	4
	Total Depreciable Wastewater Plant In Service	6,135	8	4,328	10,456	324,958

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: Marion / South Forty

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		11,398
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>11,398</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Marion / South Forty

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	1,060
Debits during year: Accruals charge to Account 272 Other debits (specify):	393
Total Debits	393
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>1,453</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / South Forty

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: Marion / South Forty

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	13	26	143
522.2	Commercial Revenues	35	34	91,354
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>48</u>	<u>60</u>	<u>91,497</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>48</u>	<u>60 (7)</u>	<u>91,497</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)			(2,021)
	Unbilled Revenue			80
Total Other Wastewater Revenues				(1,941)
Total Wastewater Operating Revenues				<u>89,555</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / South Forty

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>89,555</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	11,461	337	74	174	2,787	7,231	265
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,762 (5)	111	24	57	916	2,377	87
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	4,110	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,110	0
715	Purchased Power	7,968	0	0	517	XXXXXX	7,424	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	2,311	0	0	0	0	2,311	0
720	Materials and Supplies	1,692	0	228	0	130	0	1,235
731	Contractual Services - Eng.	7	7	0	0	0	0	0
732	Contractual Services - Acct.	32	0	0	0	0	0	0
733	Contractual Services - Legal	81	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,854	0	0	0	0	2,854	0
736	Contractual Services - Other	1,414	0	0	0	0	0	494
741	Rental of Building/Real Property	55	0	0	0	0	0	0
742	Rental of Equipment	4	0	0	0	0	0	0
750	Transportation Expenses	638	0	0	0	0	532	0
756	Insurance - Vehicle	29	0	0	0	0	0	0
757	Insurance - General Liability	61	0	0	0	0	0	0
758	Insurance - Workman's Compensation	128 (5)	3	1	2	29	74	3
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	211	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	62	0	0	0	0	0	0
770	Bad Debt Expense	99	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,783	4,901	0	0	325	0	0
Total Wastewater Utility Expenses		42,788	5,360	327	750	4,187	26,914	2,084

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / South Forty

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	241	351				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	80	110				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	26				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	31	68				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	32				
733	Contractual Services - Legal	0	81				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	920				
741	Rental of Building/Real Property	9	45				
742	Rental of Equipment	1	3				
750	Transportation Expenses	0	105				
756	Insurance - Vehicle	0	29				
757	Insurance - General Liability	0	61				
758	Insurance - Workman's Compensation	2	13				
759	Insurance - Other	0	8				
760	Advertising Expense	0	18	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	211	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	62				
770	Regulatory Commission Expenses - Other	99	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	214	344				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	679	2,487	0	0	0	0
			2,214				

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)	4,502,450
Less:			
	Nonused and Useful Plant (1)		185,961
108.1	Accumulated Depreciation	S-6(b)	589,556
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	2,839,371
252	Advances for Construction	F-21	0
Subtotal			887,563
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	268,045
Subtotal			1,155,607
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		58,191
	Other (Specify):		
	Deferred Taxes		(141,756)
	Investment CIAC		347,819
WASTEWATER RATE BASE			1,419,861
WASTEWATER OPERATING INCOME			S-3 (72,569)
ACHIEVED RATE OF RETURN			<u>(5.11%)</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)	260,385
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
	Net Operating Revenues		260,385
401	Operating Expenses	S-10(a)	288,831
403	Depreciation Expense	S-6(a)	66,140
	Less: Amortization of CIAC	S-8(a)	52,363
	Net Depreciation Expense		13,777
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		11,873
408.11	Property Taxes		34,793
408.12	Payroll Taxes		3,305
408.13	Other Taxes and Licenses		63
408	Total Taxes Other Than Income		50,034
409.1	Income Taxes		(30,342)
410.1	Deferred Federal Income Taxes		13,377
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		(2,724)
	Utility Operating Expenses		332,954
	Utility Operating Income		(72,569)
	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
	Total Utility Operating Income		<u><u>(72,569)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Marion / Spruce Creek

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	0	0	0	0
353	Land and Land Rights	0	10,398	(8)	10,398
354	Structures and Improvements	0	400,324	(8)	400,324
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	131,779	(8)	131,779
361	Collection Sewers - Gravity	0	2,667,568	(8)	2,667,568
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	411,003	(8)	411,003
364	Flow Measuring Devices	0	981	(8)	981
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	57,932	(8)	57,932
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	720,708	(8)	720,708
382	Outfall Sewer Lines	0	8,896	(8)	8,896
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	0	45,825	(1)	45,825
391	Transportation Equipment	0	8,775	(1)	8,775
392	Stores Equipment	0	369	(1)	369
393	Tools, Shop and Garage Equip.	0	8,157	(1)	8,157
394	Laboratory Equipment	0	1,894	(1)	1,894
395	Power Operated Equipment	0	9,571	(1)	9,571
396	Communication Equipment	0	15,150	(1)	15,150
397	Miscellaneous Equipment	0	2,836	(1)	2,836
398	Other Tangible Plant	0	285	(1)	285
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	0	4,502,451	0	4,502,450

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	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
353	Land and Land Rights		7,600	0	0	0	0	2,798
354	Structures and Improvements		0	370,784	0	0	0	29,540
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		131,779	X X X X X	X X X X X X 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		2,667,568	X X X X X	X X X X X X 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		411,003	X X X X X	X X X X X X 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		981	X X X X X	X X X X X X 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	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
374	Reuse Distribution Services		X X X X X	57,932	X X X X X X 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	720,708	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	8,896	0	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	45,825
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	8,775
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	369
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	8,157
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	1,894
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	9,571
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	15,150
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	2,836
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	285
	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	3,218,931	428,716	729,604	0	0	125,199

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: Marion / Spruce 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: Marion / Spruce 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	0	6,698	47,947	54,645 (3,8)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	2,194	29,827	32,021 (8)
361	Collection Sewers - Gravity	0	29,610	189,650	219,260 (8)
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	5,405	63,617	69,022 (8)
364	Flow Measuring Devices	0	98	665	763 (8)
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	1,611	23,308	24,918 (8)
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	10,306	125,289	135,596 (8)
382	Outfall Sewer Lines	0	148	1,171	1,319 (8)
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	0	6,287	23,893	30,180 (3)
391	Transportation Equipment	0	1,121	8,127	9,248 (3)
392	Stores Equipment	0	20	216	236 (3)
393	Tools, Shop and Garage Equip.	0	401	4,178	4,580 (3)
394	Laboratory Equipment	0	124	983	1,107 (3)
395	Power Operated Equipment	0	474	6,690	7,164 (3)
396	Communication Equipment	0	1,451	4,729	6,179 (3)
397	Miscellaneous Equipment	0	179	1,030	1,209 (3)
398	Other Tangible Plant	0	14	64	78 (3)
	Total Depreciable Wastewater Plant In Service	0	66,140	531,384	597,524

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / Spruce 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	86	(4)	328	(3)	54,230
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	32,021
361	Collection Sewers - Gravity	0	0	0	0	219,260
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	69,022
364	Flow Measuring Devices	0	0	0	0	763
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	0	0	0	0	0
371	Pumping Equipment	0	0	0	0	24,918
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	135,596
382	Outfall Sewer Lines	0	0	0	0	1,319
389	Other Plant and Miscellaneous Equipment	2,875	(4)	0	(3)	0
390	Office Furniture and Equip	692	(4)	152	(3)	26,793
391	Transportation Equipment	0	(4)	106	(3)	8,603
392	Stores Equipment	0	(4)	41	(3)	196
393	Tools, Shop and Garage Equip.	48	(4)	863	(3)	3,668
394	Laboratory Equipment	17	(4)	252	(3)	838
395	Power Operated Equipment	193	(4)	154	(3)	6,817
396	Communication Equipment	11	(4)	1,423	(3)	4,745
397	Miscellaneous Equipment	25	(4)	490	(3)	693
398	Other Tangible Plant	0	(4)	4	(3)	74
	Total Depreciable Wastewater Plant In Service	3,948	152	4,173	7,968	589,556

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce Creek

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		0
Acquisition		2,581,000
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	253,971
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	4,400
Total Credits		258,371
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u><u>2,839,371</u></u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce 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	191	1,330 Average	253,971
Total Credits			<u>253,971</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	0
Debits during year:	
Accruals charge to Account 272	52,363
Other debits (specify): Acquisition	215,682
Total Debits	268,045
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>268,045</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce 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)
SPRUCE CREEK PLANT CAPACITY CHARGE MAIN EXTENSION	CASH CASH	1,500 2,900
TOTAL CREDITS		<u>4,400</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce Creek

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
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	0	765	200,935
522.2	Commercial Revenues	0	2	6,978
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	0	767	207,914
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>0</u>	<u>767 (7)</u>	<u>207,914</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 Unbilled Revenue			0
				52,471
Total Other Wastewater Revenues				52,471
Total Wastewater Operating Revenues				260,385

* 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: Marion / Spruce Creek

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	
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>260,385</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / Spruce 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	36,503	15	798	863	6,312	10,253	6,313
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	11,890 (5)	5	262	284	2,075	3,370	2,075
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	32,043	X X X X X	X X X X X	X X X X X	X X X X X	32,043	0
715	Purchased Power	47,752	0	0	3,776	0	43,431	0
716	Fuel for Power Purchased	1,022	1,022	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	3,426	0	0	0	0	3,426	0
720	Materials and Supplies	26,035	0	67	0	13,455	9,123	1,391
731	Contractual Services - Eng.	2	0	0	0	0	0	0
732	Contractual Services - Acct.	651	0	0	0	0	0	0
733	Contractual Services - Legal	1,628	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	94,149	0	0	0	0	75,181	410
741	Rental of Building/Real Property	1,104	0	0	0	0	0	0
742	Rental of Equipment	74	0	0	0	0	0	0
750	Transportation Expenses	2,127	0	0	0	0	0	0
756	Insurance - Vehicle	583	0	0	0	0	0	0
757	Insurance - General Liability	1,240	0	0	0	0	0	0
758	Insurance - Workman's Compensation	574 (5)	0 (11)	8	9	65	106	65
759	Insurance - Other	155	0	0	0	0	0	0
760	Advertising Expense	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
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
767	Regulatory Commission Expenses - Other	1,243	0	0	0	0	0	0
770	Bad Debt Expense	1,992	X X X X X	X 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	24,274	13,026	0	0	0	0	0
	Total Wastewater Utility Expenses	288,831	14,069	1,135	4,932	21,907	176,931	10,254

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / Spruce 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	4,867	7,082				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,610	2,209				
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	23	522				
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
720	Materials and Supplies	633	1,366				
731	Contractual Services - Eng.	0	2				
732	Contractual Services - Acct.	0	651				
733	Contractual Services - Legal	0	1,628				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	18,558				
741	Rental of Building/Real Property	187	918				
742	Rental of Equipment	13	61				
750	Transportation Expenses	3	2,123				
756	Insurance - Vehicle	0	583				
757	Insurance - General Liability	0	1,240				
758	Insurance - Workman's Compensation	50	271				
759	Insurance - Other	0	155				
760	Advertising Expense	0	365	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	0	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	1,243				
770	Regulatory Commission Expenses - Other	1,992	X 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	4,314	6,934				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	13,691	45,911	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)	1,003,271
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	S-6(b)	223,381
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	738,447
252	Advances for Construction	F-21	0
	Subtotal		41,442
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	144,898
	Subtotal		186,340
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		0
	Other (Specify):		
	Deferred Taxes		0
	Regulatory Asset		
	WASTEWATER RATE BASE		186,340
	WASTEWATER OPERATING INCOME	S-3	(0)
	ACHIEVED RATE OF RETURN		<u>(0.00%)</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)	0
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
	Net Operating Revenues		0
401	Operating Expenses	S-10(a)	0
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	0
	Net Depreciation Expense		0
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		0
408.11	Property Taxes		0
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		-
409.1	Income Taxes		0
410.1	Deferred Federal Income Taxes		0
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		0
	Utility Operating Expenses		0
	Utility Operating Income		(0)
	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
	Total Utility Operating Income		<u><u>(0)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Marion / Stonecrest

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	341	(8)	341
352	Franchises	0	0	0	0
353	Land and Land Rights	0	308,583	(8)	308,583
354	Structures and Improvements	0	40,942	(8)	40,942
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	84,568	(8)	84,568
361	Collection Sewers - Gravity	0	200,222	(8)	200,222
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	46,499	(8)	46,499
364	Flow Measuring Devices	0	13,449	(8)	13,449
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	8,697	(8)	8,697
371	Pumping Equipment	0	4,157	(8)	4,157
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	284,319	(8)	284,319
381	Plant Sewers	0	11,494	(8)	11,494
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equip.	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	0	1,003,272	0	1,003,271

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	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	341	X X X X X	X X X X X	X X X X X X 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	0	X X X X X X
353	Land and Land Rights		308,583	0	0	0	0	0
354	Structures and Improvements		40,942	0	0	0	0	0
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		84,568	X X X X X	X X X X 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		200,222	X X X X X	X X X X 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
363	Services to Customers		46,499	X X X X X	X X X X 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		13,449	X X X X X	X X X X 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
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	0	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	0	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
371	Pumping Equipment		8,697	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
374	Reuse Distribution Services		4,157	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 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	0	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	0	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	0	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	0	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	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	0	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	0	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	0	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	0	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	0	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	0	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	0	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	0	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	0	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	0	X X X X X X
	Total Wastewater Plant	341	694,264	12,854	295,813	0	0	0

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: Marion / Stonecrest

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: Marion / Stonecrest

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	38	38
354	Structures and Improvements	0	0	13,512	13,512
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	29,650	29,650
361	Collection Sewers - Gravity	0	0	39,914	39,914
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	10,134	10,134
364	Flow Measuring Devices	0	0	5,503	5,503
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	2,288	2,288
371	Pumping Equipment	0	0	1,324	1,324
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	115,534	115,534
381	Plant Sewers	0	0	5,484	5,484
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop and Garage Equip.	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	0	0	223,381	223,381

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

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

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	38
354	Structures and Improvements	0	0	0	0	13,512
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	29,650
361	Collection Sewers - Gravity	0	0	0	0	39,914
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	10,134
364	Flow Measuring Devices	0	0	0	0	5,503
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	0	0	0	0	2,288
371	Pumping Equipment	0	0	0	0	1,324
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	115,534
381	Plant Sewers	0	0	0	0	5,484
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	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0
393	Tools, Shop and Garage Equip.	0	0	0	0	0
394	Laboratory Equipment	0	0	0	0	0
395	Power Operated Equipment	0	0	0	0	0
396	Communication Equipment	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant In Service	0	0	0	0	223,381

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Stonecrest

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		0
Acquisition		738,447
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>738,447</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Stonecrest

**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)
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	0
Debits during year:	
Accruals charge to Account 272	0
Other debits (specify): Acquisition	144,898
Total Debits	144,898
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>144,898</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Stonecrest

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)
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
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	0	985	0
522.2	Commercial Revenues	0	77	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	Total Measured Revenues	0	1,062	0
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>0</u>	<u>1,062</u> (7)	<u>0</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 Unbilled Revenue			0
Total Other Wastewater Revenues				0
Total Wastewater Operating Revenues				-

* 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: Marion / Stonecrest

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	
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><u>0</u></u>

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

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 OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION MAINTENANCE EXPENSES (o)
701	Salaries and Wages - Employees	0	0				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	0	0				
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	0	0				
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	0	0				
731	Contractual Services - Eng	0	0				
732	Contractual Services - Acct.	0	0				
733	Contractual Services - Legal	0	0				
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	0	0				
742	Rental of Equipment	0	0				
750	Transportation Expenses	0	0				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	0				
758	Insurance - Workman's Compensation	0	0				
759	Insurance - Other	0	0				
760	Advertising Expense	0	0				
766	Regulatory Commission Expenses - Amortization of Rate Case	0	0				
767	Regulatory Commission Expenses - Other	0	0				
770	Bad Debt 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
775	Miscellaneous Expenses	0	0				
	Total Wastewater Utility Expenses	0	0	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)	\$1,588,968
	Less:		
	Nonused and Useful Plant (1)		74,055
108	Accumulated Depreciation	S-6(b)	525,888
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,113,663
252	Advances for Construction	F-21	
	Subtotal		<u>(\$124,638)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$388,674
	Subtotal		<u>\$264,036</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)		25,261
	Other (Specify):		0
	Deferred Taxes		(30,693)
	Regulatory Asset		70,956
	WASTEWATER RATE BASE		\$329,560
	WASTEWATER OPERATING INCOME	S-3	75,869
	ACHIEVED RATE OF RETURN		<u>23.02%</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: Volusia / Sugar Mill

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	295,773
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	(10,560)
Net Operating Revenues			306,333
401	Operating Expenses	S-10(a)	126,009
403	Depreciation Expense	S-6(a)	56,718
	Less: Amortization of CIAC	S-8(a)	38,480
Net Depreciation Expense			18,238
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		13,310
408.11	Property Taxes		26,832
408.12	Payroll Taxes		4,153
408.13	Other Taxes and Licenses		35
408	Total Taxes Other Than Income		44,330
409.1	Income Taxes		40,008
410.1	Deferred Federal Income Taxes		2,827
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		(947)
Utility Operating Expenses			230,464
Utility Operating Income			75,869
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	(10,560)
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
Total Utility Operating Income			<u><u>65,309</u></u>

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Volusia / Sugar Mill

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	2,457	0	0	2,457
353	Land and Land Rights	26,083	1,548	(1,054)	26,577
354	Structures and Improvements	38,871	16,322	(16,063)	39,130
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	103,107	(1)	0	103,107
361	Collection Sewers - Gravity	705,128	8,263	0	713,391
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	91,944	(0)	0	91,944
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	21,683	0	(15,848)	5,835
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	120,964	(0)	(37,479)	83,485
371	Pumping Equipment	106,513	(0)	24,019	130,532
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	6,995	0	15,848	22,843
380	Treatment and Disposal Equip	301,412	16,935	0	318,347
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	25,346	25,326	(25,346)	25,326
391	Transportation Equipment	4,997	4,849	(4,997)	4,849
392	Stores Equipment	199	204	(199)	204
393	Tools, Shop and Garage Equip.	4,149	4,508	(4,149)	4,508
394	Laboratory Equipment	1,287	1,047	(1,287)	1,047
395	Power Operated Equipment	6,086	5,289	(6,086)	5,289
396	Communication Equipment	9,594	8,373	(9,594)	8,373
397	Miscellaneous Equipment	1,909	1,568	(1,909)	1,568
398	Other Tangible Plant	0	157	0	157
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,578,724	94,388	(84,144)	1,588,968

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Volusia / Sugar Mill

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	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	2,457	X X X X X X X X	X X X X 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 X X
353	Land and Land Rights	0	0	0	25,030	0	0	1,546
354	Structures and Improvements	0	0	8,483	14,322	0	0	16,325
355	Power Generation Equipment	0	0	0	0	0	0	XXXXXXXXXXXX
360	Collection Sewers - Force	X X X X X X X X	103,107	X X X X X X X X	X X X X X X X X X X	X X 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	713,391	X X X X X X X X	X X X X X X X X X X	X X 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 X X X X
363	Services to Customers	X X X X X X X X	91,944	X X X X X X X X	X X X X X X X X X X	X X 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 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 X X X X
366	Reuse Services	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	5,835	X X X X X X X X
367	Reuse Meters and 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	0	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	83,485	X X X X X X X X X X	X X 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	130,532	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 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	0	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	22,843	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	294,999	23,348	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	0	0	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	0	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 X X	X X X X X X X X	25,326
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	4,849
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	204
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	4,508
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	1,047
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	5,289
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	8,373
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	1,568
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	157
	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	0
	Total Wastewater Plant	2,457	908,441	222,499	334,351	23,348	28,678	69,193

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 / Sugar Mill

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 / Sugar Mill

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	597	61	0	61
354	Structures and Improvements	(2,398)	1,208	1,374	2,582
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	38,085	3,433	0	3,433
361	Collection Sewers - Gravity	240,475	15,838	8,263	24,101
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	37,166	2,418	0	2,418
364	Flow Measuring Devices	910	(0)	0	(0)
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	855	154	0	154
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	17,403	2,780	0	2,780
371	Pumping Equipment	1,107	7,378	7,568	14,947
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	300	653	625	1,279
380	Treatment and Disposal Equip	117,605	17,229	0	17,229
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	63	0	0	0
389	Other Plant and Miscellaneous Equipment	33	(0)	0	(0)
390	Office Furniture and Equip	14,682	3,475	13,205	16,679
391	Transportation Equipment	4,659	620	4,491	5,111
392	Stores Equipment	111	11	119	130
393	Tools, Shop and Garage Equip.	2,304	222	2,309	2,531
394	Laboratory Equipment	620	68	543	612
395	Power Operated Equipment	4,162	262	3,698	3,959
396	Communication Equipment	2,717	802	2,613	3,415
397	Miscellaneous Equipment	595	99	569	668
398	Other Tangible Plant	2	8	35	43
	Total Depreciable Wastewater Plant In Service	482,053	56,718	45,415	102,133

S-6(a)

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Volusia / Sugar Mill

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	658
354	Structures and Improvements	48 (4)	0	1,563 (3)	1,611	(1,427)
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	41,518
361	Collection Sewers - Gravity	0	0	0	0	264,576
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	39,584
364	Flow Measuring Devices	0	0	910 (2)	910	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	625 (11)	625	384
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	5,392 (11)	5,392	14,791
371	Pumping Equipment	4,323	0	11,314 (2)	15,637	417
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	1,579
380	Treatment and Disposal Equip	0	0	0	0	134,834
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	63 (2)	63	0
389	Other Plant and Miscellaneous Equipment	0	0	33 (2)	33	0
390	Office Furniture and Equip	1,589	0	14,965 (3)	16,554	14,808
391	Transportation Equipment	382 (4)	84 (4)	4,717 (3)	5,015	4,754
392	Stores Equipment	0 (4)	0	133 (3)	133	108
393	Tools, Shop and Garage Equip.	27 (4)	0	2,781 (3)	2,808	2,027
394	Laboratory Equipment	10 (4)	0	759 (3)	769	463
395	Power Operated Equipment	107 (4)	0	4,247 (3)	4,354	3,767
396	Communication Equipment	6 (4)	0	3,504 (3)	3,510	2,622
397	Miscellaneous Equipment	14 (4)	0	866 (3)	880	383
398	Other Tangible Plant	0 (4)	0	4 (3)	4	41
	Total Depreciable Wastewater Plant In Service	6,504	84	51,877	58,298	525,888

* 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: Volusia / Sugar Mill

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		1,108,884
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	4,779
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		4,779
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>1,113,663</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Volusia / Sugar Mill

**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	13	368 Average	4,779
Total Credits			<u>4,779</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	350,194
Debits during year: Accruals charge to Account 272 Other debits (specify):	38,480
Total Debits	38,480
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>388,674</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Sugar Mill

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: Volusia / Sugar Mill

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	439
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		1	1	439
Measured Revenues:				
522.1	Residential Revenues	646	658	288,017
522.2	Commercial Revenues	10	10	18,024
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>656</u>	<u>668</u>	<u>306,041</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>657</u>	<u>669 (7)</u>	<u>306,480</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)			(10,106)
	Unbilled Revenue			(601)
Total Other Wastewater Revenues				(10,707)
Total Wastewater Operating Revenues				<u>295,773</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Sugar Mill

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>295,773</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Volusia / Sugar Mill

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	37,454	1,059	629	486	5,477	21,891	1,307
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	12,251 (5)	348	207	160	1,800	7,196	430
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	5,934	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,934	0
715	Purchased Power	26,022	0	0	24,723	XXXXXX	997	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,083	0	0	0	0	1,083	0
720	Materials and Supplies	7,768	0	2,620	0	1,912	921	1,211
731	Contractual Services - Eng.	142	141	0	0	0	0	0
732	Contractual Services - Acct.	360	0	0	0	0	0	0
733	Contractual Services - Legal	900	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	4,472	0	0	0	0	4,472	0
736	Contractual Services - Other	11,185	0	0	0	316	0	612
741	Rental of Building/Real Property	610	0	0	0	0	0	0
742	Rental of Equipment	41	0	0	0	0	0	0
750	Transportation Expenses	4,648	0	0	0	0	3,473	0
756	Insurance - Vehicle	322	0	0	0	0	0	0
757	Insurance - General Liability	685	0	0	0	0	0	0
758	Insurance - Workman's Compensation	495 (5)	11	6	5	56	225	13
759	Insurance - Other	86	0	0	0	0	0	0
760	Advertising Expense	202	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,358	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	687	XXXXXX	0	0	0	0	0
770	Bad Debt Expense	1,101	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	7,203	914	0	0	73	0	0
	Total Wastewater Utility Expenses	126,009	2,474	3,462	25,374	9,635	46,193	3,573

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Volusia / Sugar Mill

YEAR OF REPORT
 DECEMBER 31, 2000

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 MAINTENANCE EXPENSES (o)
701	Salaries and Wages - Employees	2,690	3,914				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	890	1,221				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	12	289				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	350	755				
731	Contractual Services - Eng.	0	1				
732	Contractual Services - Acct.	0	360				
733	Contractual Services - Legal	0	900				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	10,256				
741	Rental of Building/Real Property	103	507				
742	Rental of Equipment	7	33				
750	Transportation Expenses	2	1,173				
756	Insurance - Vehicle	0	322				
757	Insurance - General Liability	0	685				
758	Insurance - Workman's Compensation	28	150				
759	Insurance - Other	0	86				
760	Advertising Expense	0	202	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	2,358	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	687				
770	Bad Debt Expense	1,101	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	2,384	3,832				
	Total Wastewater Utility Expenses	7,567	27,731	0	0	0	0
			24,686				

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny Hills

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)	\$604,915
	Less:		
	Nonused and Useful Plant (1)		171,406
108	Accumulated Depreciation	S-6(b)	369,912
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,397
252	Advances for Construction	F-21	1,500
	Subtotal		<u>\$59,700</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$855
	Subtotal		<u>\$60,555</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)		17,259
	Other (Specify):		0
	Deferred Taxes		(18,576)
	Regulatory Asset		
	WASTEWATER RATE BASE		\$59,238
	WASTEWATER OPERATING INCOME	S-3	(35,118)
	ACHIEVED RATE OF RETURN		<u><u>-59.28%</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
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny Hills

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	80,591
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			80,591
401	Operating Expenses	S-10(a)	84,825
403	Depreciation Expense	S-6(a)	21,872
	Less: Amortization of CIAC	S-8(a)	114
Net Depreciation Expense			21,758
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		3,627
408.11	Property Taxes		6,791
408.12	Payroll Taxes		5,083
408.13	Other Taxes and Licenses		9
408	Total Taxes Other Than Income		15,510
409.1	Income Taxes		(7,771)
410.1	Deferred Federal Income Taxes		1,752
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		(364)
Utility Operating Expenses			115,710
Utility Operating Income			(35,118)
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
Total Utility Operating Income			<u><u>(35,118)</u></u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Washington / Sunny 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	3,990	0	0	3,990
353	Land and Land Rights	4,760	396	(278)	4,878
354	Structures and Improvements	12,459	4,172	(4,230)	12,401
355	Power Generation Equipment	45,616	0	0	45,616
360	Collection Sewers - Force	1,057	(0)	0	1,057
361	Collection Sewers - Gravity	280,152	(0)	0	280,152
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	53,006	0	0	53,006
364	Flow Measuring Devices	0	1,703	0	1,703
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	20,967	0	0	20,967
371	Pumping Equipment	36,369	0	0	36,369
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	125,162	0	0	125,162
381	Plant Sewers	6,495	(0)	0	6,495
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	6,674	6,473	(6,674)	6,473
391	Transportation Equipment	1,316	1,240	(1,316)	1,240
392	Stores Equipment	52	52	(52)	52
393	Tools, Shop and Garage Equip.	1,093	1,152	(1,093)	1,152
394	Laboratory Equipment	339	268	(339)	268
395	Power Operated Equipment	1,603	1,352	(1,603)	1,352
396	Communication Equipment	2,526	2,140	(2,526)	2,140
397	Miscellaneous Equipment	503	401	(503)	401
398	Other Tangible Plant	0	40	0	40
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	604,139	19,390	(18,614)	604,915

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Washington / Sunny Hills

YEAR OF REPORT
 DECEMBER 31, 2000

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
352	Franchises	3,990	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	0	X X X X X X X X
353	Land and Land Rights	0	4,483	0	0	0	0	395
354	Structures and Improvements	X X X X X X	0	0	8,229	0	0	4,173
355	Power Generation Equipment	X X X X X X	45,616	0	0	0	0	X X X X X X X X
360	Collection Sewers - Force	X X X X X X	1,057	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 X X
361	Collection Sewers - Gravity	X X X X X X	280,152	X X X X X X	X X X X X X X X	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	53,006	X X X X X X	X X X X X X X X	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	1,703	X X X X X X	X X X X X X X X	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	0	X X X X X X X X	X X X X X X X X	0	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	0	X X X X X X X X	X X X X X X X X	0	X X X X X X X X
370	Receiving Wells	X X X X X X	X X X X X X	20,967	X X X X X X X X	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	36,369	X X X X X X X X	X X X X X X X X	0	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	0	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	0	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	82,863	X X X X X X X X	42,299	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	6,495	X X X X X X X X	0	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	0	X X X X X X X X	0	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	X X X X X X X X	0	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	6,473
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	1,240
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	52
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	1,152
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	268
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	1,352
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	2,140
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	401
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	40
	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	3,990	386,017	57,336	97,586	42,299	0	17,686

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: Washington / Sunny 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: Washington / Sunny Hills

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	1,282	99	0	99
354	Structures and Improvements	6,677	385	351	736
355	Power Generation Equipment	20,324	2,281	0	2,281
360	Collection Sewers - Force	194	35	0	35
361	Collection Sewers - Gravity	159,159	6,220	0	6,220
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	32,336	1,394	0	1,394
364	Flow Measuring Devices	0	170	0	170
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	6,568	698	0	698
371	Pumping Equipment	33,916	2,022	0	2,022
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	77,943	6,959	1,627	8,586
381	Plant Sewers	2,103	186	0	186
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1,627	0	0	0
390	Office Furniture and Equip	3,866	888	3,375	4,263
391	Transportation Equipment	1,227	158	1,148	1,306
392	Stores Equipment	29	3	31	33
393	Tools, Shop and Garage Equip.	607	57	590	647
394	Laboratory Equipment	163	17	139	156
395	Power Operated Equipment	1,096	67	945	1,012
396	Communication Equipment	715	205	668	873
397	Miscellaneous Equipment	157	25	146	171
398	Other Tangible Plant	1	2	9	11
	Total Depreciable Wastewater Plant In Service	349,990	21,872	9,029	30,901

S-6(a)

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny Hills

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	1,381
354	Structures and Improvements	12 (4)	0	411 (3)	424	6,989
355	Power Generation Equipment	0	0	0	0	22,605
360	Collection Sewers - Force	0	0	0	0	229
361	Collection Sewers - Gravity	0	0	0	0	165,379
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	33,730
364	Flow Measuring Devices	0	0	0	0	170
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	7,266
371	Pumping Equipment	0	0	0	0	35,938
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	86,529
381	Plant Sewers	0	0	0	0	2,289
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	1,627 (11)	1,627 (11)	0
390	Office Furniture and Equip	406 (4)	0	3,938 (3)	4,344	3,785
391	Transportation Equipment	98 (4)	22 (4)	1,242 (3)	1,318	1,215
392	Stores Equipment	0 (4)	0	35 (3)	35	28
393	Tools, Shop and Garage Equip.	7 (4)	0	729 (3)	736	518
394	Laboratory Equipment	2 (4)	0	199 (3)	201	118
395	Power Operated Equipment	27 (4)	0	1,118 (3)	1,145	963
396	Communication Equipment	2 (4)	0	916 (3)	918	670
397	Miscellaneous Equipment	4 (4)	0	226 (3)	230	98
398	Other Tangible Plant	0 (4)	0	2 (3)	2	10
	Total Depreciable Wastewater Plant In Service	558	22	10,443	10,979	369,912

* 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: Washington / Sunny Hills

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		2,397
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>2,397</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Washington / Sunny 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)
None			
Total Credits			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	741
Debits during year: Accruals charge to Account 272 Other debits (specify):	114
Total Debits	114
Credits during year (specify):	
Total Credits	0
Balance end of year	855

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny Hills

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>
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny 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	574
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		1	1	574
Measured Revenues:				
522.1	Residential Revenues	167	167	78,285
522.2	Commercial Revenues	5	3	797
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>172</u>	<u>170</u>	<u>79,082</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>173</u>	<u>171 (7)</u>	<u>79,656</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			935
Total Other Wastewater Revenues				935
Total Wastewater Operating Revenues				<u>80,591</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny 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>80,591</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	39,443	192	0	7,339	38	26,882	3,305
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	12,950	63	0	2,412	13	8,836	1,086
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	130	XXXXXX	XXXXXX	XXXXXX	XXXXXX	130	XXXXXX
715	Purchased Power	3,534	0	0	1,231	0	2,227	XXXXXX
716	Fuel for Power Purchased	169	169	0	0	0	0	XXXXXX
718	Chemicals	643	0	0	0	0	643	0
720	Materials and Supplies	2,999	0	586	0	603	777	751
731	Contractual Services - Eng.	36	36	0	0	0	0	0
732	Contractual Services - Acct.	92	0	0	0	0	0	0
733	Contractual Services - Legal	230	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,848	0	0	0	0	1,848	0
736	Contractual Services - Other	3,978	0	0	0	0	0	1,356
741	Rental of Building/Real Property	156	0	0	0	0	0	0
742	Rental of Equipment	65	0	55	0	0	0	0
750	Transportation Expenses	12,507	0	0	0	0	12,206	0
756	Insurance - Vehicle	82	0	0	0	0	0	0
757	Insurance - General Liability	175	0	0	0	0	0	0
758	Insurance - Workman's Compensation	434	2	0	76	0	277	34
759	Insurance - Other	22	0	0	0	0	0	0
760	Advertising Expense	52	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	603	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	175	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	281	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,219	2,630	0	0	0	0	0
	Total Wastewater Utility Expenses	84,825	3,092	641	11,057	654	53,827	6,533

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	688	1,000				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	227	312				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	74				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	89	193				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	92				
733	Contractual Services - Legal	0	230				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	2,622				
741	Rental of Building/Real Property	26	130				
742	Rental of Equipment	2	9				
750	Transportation Expenses	0	300				
756	Insurance - Vehicle	0	82				
757	Insurance - General Liability	0	175				
758	Insurance - Workman's Compensation	7	38				
759	Insurance - Other	0	22				
760	Advertising Expense	0	52	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	603	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	175				
770	Regulatory Commission Expenses - Other	281	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	609	980				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	1,934	7,088	0	0	0	0
			6,310				

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Sunshine Parkway

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)	\$1,593,303
	Less:		
	Nonused and Useful Plant (1)		97,507
108	Accumulated Depreciation	S-6(b)	428,775
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	641,258
252	Advances for Construction	F-21	
	Subtotal		<u>\$425,762</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$69,664
	Subtotal		<u>\$495,426</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)		11,555
	Other (Specify):		0
	Deferred Taxes		(35,738)
	Regulatory Asset		1,830
	WASTEWATER RATE BASE		\$473,073
	WASTEWATER OPERATING INCOME	S-3	13,268
	ACHIEVED RATE OF RETURN		<u>2.80%</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)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	241,526
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	92,102
Net Operating Revenues			149,424
401	Operating Expenses	S-10(a)	56,383
403	Depreciation Expense	S-6(a)	53,503
	Less: Amortization of CIAC	S-8(a)	15,458
Net Depreciation Expense			38,045
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		10,869
408.11	Property Taxes		17,414
408.12	Payroll Taxes		1,725
408.13	Other Taxes and Licenses		1
408	Total Taxes Other Than Income		30,009
409.1	Income Taxes		9,207
410.1	Deferred Federal Income Taxes		3,340
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		(827)
Utility Operating Expenses			136,157
Utility Operating Income			13,268
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	92,102
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
Total Utility Operating Income			<u>105,369</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Sunshine Parkway

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)
351	Organization	0	0	0	0
352	Franchises	1,053	0	0	1,053
353	Land and Land Rights	229,601	51	(29)	229,623
354	Structures and Improvements	85,894	537	(440)	85,991
355	Power Generation Equipment	42,920	0	0	42,920
360	Collection Sewers - Force	121,164	25,010	0	146,174
361	Collection Sewers - Gravity	286,331	46,768	0	333,099
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	35,280	9,225	0	44,505
364	Flow Measuring Devices	3,431	(0)	0	3,431
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	15,583	16,200	0	31,783
371	Pumping Equipment	49,747	37,800	0	87,547
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	526,861	(0)	(3,885)	522,975
381	Plant Sewers	62,515	(0)	0	62,515
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	694	833	(694)	833
391	Transportation Equipment	137	159	(137)	159
392	Stores Equipment	5	7	(5)	7
393	Tools, Shop and Garage Equip.	114	148	(114)	148
394	Laboratory Equipment	35	34	(35)	34
395	Power Operated Equipment	167	174	(167)	174
396	Communication Equipment	263	275	(263)	275
397	Miscellaneous Equipment	52	52	(52)	52
398	Other Tangible Plant	0	5	0	5
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,461,847	137,277	(5,821)	1,593,303

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Sunshine Parkway

YEAR OF REPORT
 DECEMBER 31, 2000

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	X X X X X X X	X X X X X X X	X X X X 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 X X X X X X
353	Land and Land Rights	0	0	0	229,572	0	0	51
354	Structures and Improvements	0	0	5,413	80,041	0	0	537
355	Power Generation Equipment	X X X X X X X	146,174	X X X X X X X	X X X X 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	333,099	X X X X X X X	X X X X 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	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
362	Special Collecting Structures	X X X X X X X	44,505	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
363	Services to Customers	X X X X X X X	3,431	X X X X X X X	X X X X 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	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
365	Flow Measuring Installations	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
366	Reuse Services	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
367	Reuse Meters and Installations	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
370	Receiving Wells	X X X X X X X	31,783	X X X X X X X	X X X X 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	87,547	X X X X X X X	X X X X 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	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
375	Reuse Transmission and Distribution Syste	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
380	Treatment and Disposal Equip	X X X X X X X	248,181	X X X X X X X	X X X X 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	6,105	X X X X X X X	X X X X 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	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
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	833
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	159
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	7
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	148
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	34
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	174
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	275
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	52
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	5
	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	1,053	527,208	124,743	606,819	331,205	0	2,275

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: Lake / Sunshine Parkway

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 / Sunshine Parkway

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	330	27	0	27
354	Structures and Improvements	29,639	2,691	45	2,737
355	Power Generation Equipment	537	2,146	0	2,146
360	Collection Sewers - Force	31,123	4,451	0	4,451
361	Collection Sewers - Gravity	43,906	6,875	0	6,875
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,350	1,049	0	1,049
364	Flow Measuring Devices	2,294	686	0	686
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	3,449	788	0	788
371	Pumping Equipment	21,624	3,817	0	3,817
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	198,973	29,002	0	29,002
381	Plant Sewers	39,785	1,788	0	1,788
382	Outfall Sewer Lines	1,879	0	0	0
389	Other Plant and Miscellaneous Equipment	3,702	0	0	0
390	Office Furniture and Equip	402	114	434	548
391	Transportation Equipment	128	20	148	168
392	Stores Equipment	3	0	4	4
393	Tools, Shop and Garage Equip.	63	7	76	83
394	Laboratory Equipment	17	2	18	20
395	Power Operated Equipment	114	9	122	130
396	Communication Equipment	74	26	86	112
397	Miscellaneous Equipment	16	3	19	22
398	Other Tangible Plant	0	0	1	1
	Total Depreciable Wastewater Plant In Service	380,408	53,503	952	54,455

S-6(a)

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

YEAR OF REPORT
DECEMBER 31, 2000

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Sunshine Parkway

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	357
354	Structures and Improvements	2	(4)	44	(3)	32,330
355	Power Generation Equipment	0	0	0	0	2,683
360	Collection Sewers - Force	0	0	0	0	35,574
361	Collection Sewers - Gravity	0	0	0	0	50,781
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	3,399
364	Flow Measuring Devices	0	0	0	0	2,980
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	4,237
371	Pumping Equipment	0	0	0	0	25,441
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	(2,695)	(16)	2,201	(11)	228,469
381	Plant Sewers	0	0	0	0	41,573
382	Outfall Sewer Lines	0	0	1,879	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	3,702	(2)	0
390	Office Furniture and Equip	52	(4)	411	(3)	487
391	Transportation Equipment	13	(4)	130	(3)	156
392	Stores Equipment	0	(4)	4	(3)	4
393	Tools, Shop and Garage Equip.	1	(4)	79	(3)	67
394	Laboratory Equipment	0	(4)	22	(3)	15
395	Power Operated Equipment	4	(4)	117	(3)	124
396	Communication Equipment	0	(4)	100	(3)	86
397	Miscellaneous Equipment	0	(4)	25	(3)	13
398	Other Tangible Plant	0	(4)	0	(3)	1
	Total Depreciable Wastewater Plant In Service	(2,623)	3	8,713	6,088	428,775

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: Lake / Sunshine Parkway

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		485,414
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	4,518
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	151,327
Total Credits		155,845
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>641,258</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Lake / Sunshine Parkway

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	1,506 AVERAGE	4,518
Total Credits			<u>4,518</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	54,206
Debits during year: Accruals charge to Account 272 Other debits (specify):	15,458
Total Debits	15,458
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>69,664</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Sunshine Parkway

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>FORD INDUSTRIAL PARK LIFT STATION #4</u>		
COLLECTION SEWERS - FORCE	PROPERTY	25,010
COLLECTION SEWERS - GRAVITY	PROPERTY	46,768
SERVICES	PROPERTY	9,225
RECEIVING WELLS	PROPERTY	16,200
PUMPING EQUIPMENT	PROPERTY	37,800
<u>CARROLL FULMER OFFICE #2</u>		
PLANT CAPACITY FEES	CASH	7,313
MAIN EXTENSION FEES	CASH	2,700
<u>E&E INVESTMENTS</u>		
PLANT CAPACITY FEES	CASH	6,310
TOTAL CREDITS		<u>151,327</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Sunshine Parkway

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	18	22	149,658
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>18</u>	<u>22</u>	<u>149,658</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>18</u>	<u>22 (7)</u>	<u>149,658</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)			92,102
	Unbilled Revenue			(234)
Total Other Wastewater Revenues				91,868
Total Wastewater Operating Revenues				<u>241,526</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Sunshine Parkway

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>241,526</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Sunshine Parkway

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	13,033	0	0	87	7,336	4,143	1,250
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	4,282 (5)	0	0	28	2,412	1,362	411
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	6,680	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,680	0
715	Purchased Power	13,492	0	0	2,753	XXXXXX	10,729	XXXXXX
716	Fuel for Power Purchased	180	180	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	666	0	0	0	0	666	0
720	Materials and Supplies	1,026	0	218	0	749	1	22
731	Contractual Services - Eng.	5	5	0	0	0	0	0
732	Contractual Services - Acct.	12	0	0	0	0	0	0
733	Contractual Services - Legal	30	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	5,691	0	0	0	0	5,691	0
736	Contractual Services - Other	516	0	0	0	0	0	179
741	Rental of Building/Real Property	1,356	1,336	0	0	0	0	0
742	Rental of Equipment	1	0	0	0	0	0	0
750	Transportation Expenses	5,444	0	0	0	4,230	1,176	0
756	Insurance - Vehicle	11	0	0	0	0	0	0
757	Insurance - General Liability	23	0	0	0	0	0	0
758	Insurance - Workman's Compensation	138 (5)	0	0	1	76	43	13
759	Insurance - Other	3	0	0	0	0	0	0
760	Advertising Expense	7	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	78	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	23	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	36	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	3,651	3,104	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Miscellaneous Expenses					343	0	0
	Total Wastewater Utility Expenses	56,383	4,624	218	2,869	15,145	30,491	1,874

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Sunshine Parkway

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	88	129				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	29	40				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	0	9				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	11	25				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	12				
733	Contractual Services - Legal	0	30				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	337				
741	Rental of Building/Real Property	3	17				
742	Rental of Equipment	0	1				
750	Transportation Expenses	0	39				
756	Insurance - Vehicle	0	11				
757	Insurance - General Liability	0	23				
758	Insurance - Workman's Compensation	1	5				
759	Insurance - Other	0	3				
760	Advertising Expense	0	7				
766	Regulatory Commission Expenses			XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	78	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	0	23				
775	Bad Debt Expense	36	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Miscellaneous Expenses	78	126				
	Total Wastewater Utility Expenses	249	913	0	0	0	0
			812				

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.

Plant Name	Number	Location	Account	Amount
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)	516,691
Less:			
	Nonused and Useful Plant (1)		6,268
108.1	Accumulated Depreciation	S-6(b)	178,078
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	95,506
252	Advances for Construction	F-21	0
Subtotal			236,840
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	32,587
Subtotal			269,427
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		2,783
	Other (Specify):		
	Deferred Taxes		(16,261)
	Regulatory Asset		26,308
WASTEWATER RATE BASE			282,257
WASTEWATER OPERATING INCOME			S-3 42,610
ACHIEVED RATE OF RETURN			<u>15.10%</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-eighth Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Lucie / Tropical Isles

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	107,845
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			107,845
401	Operating Expenses	S-10(a)	14,653
403	Depreciation Expense	S-6(a)	24,662
	Less: Amortization of CIAC	S-8(a)	3,526
Net Depreciation Expense			21,136
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		4,853
408.11	Property Taxes		7,410
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		13
408	Total Taxes Other Than Income		12,276
409.1	Income Taxes		15,948
410.1	Deferred Federal Income Taxes		1,536
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		(313)
Utility Operating Expenses			65,236
Utility Operating Income			42,610
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
Total Utility Operating Income			<u><u>42,610</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: St. Lucie / Tropical Isles

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	466	0	0	466
353	Land and Land Rights	825	573	(400)	998
354	Structures and Improvements	12,016	6,051	(6,088)	11,979
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	127,920	0	0	127,920
361	Collection Sewers - Gravity	39,100	0	0	39,100
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	18,950	0	0	18,950
364	Flow Measuring Devices	1,663	(0)	0	1,663
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	2,218	(0)	0	2,218
371	Pumping Equipment	6,110	9,373	(3,747)	11,736
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	281,741	3,028	(2,133)	282,636
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	9,606	9,388	(9,606)	9,388
391	Transportation Equipment	1,894	1,798	(1,894)	1,798
392	Stores Equipment	75	76	(75)	76
393	Tools, Shop and Garage Equip.	1,573	1,671	(1,573)	1,671
394	Laboratory Equipment	488	388	(488)	388
395	Power Operated Equipment	2,307	1,961	(2,307)	1,961
396	Communication Equipment	3,636	3,104	(3,636)	3,104
397	Miscellaneous Equipment	723	581	(723)	581
398	Other Tangible Plant	0	58	0	58
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	511,311	38,050	(32,670)	516,691

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	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
		(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0						
352	Franchises	466						
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		127,920					
362	Special Collecting Structures		39,100					
363	Services to Customers							
364	Flow Measuring Devices		18,950					
365	Flow Measuring Installations		1,663					
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells			2,218				
371	Pumping Equipment			11,736				
374	Reuse Distribution Services							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equip							
381	Plant Sewers				180,625			
382	Outfall Sewer Lines							
389	Other Plant and Misc. Equipment							
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	466	187,633	13,954	186,977	102,012	0	25,650

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: St. Lucie / Tropical Isles

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: St. Lucie / Tropical Isles

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	101	11	0	11
354	Structures and Improvements	(5,318)	369	508	878
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	44,506	4,260	0	4,260
361	Collection Sewers - Gravity	12,164	868	0	868
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	6,090	498	0	498
364	Flow Measuring Devices	(987)	333	0	333
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	644	74	0	74
371	Pumping Equipment	(225)	496	0	496
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	93,741	15,689	0	15,689
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	5	0	0	0
389	Other Plant and Miscellaneous Equipment	3	(0)	0	(0)
390	Office Furniture and Equip	5,564	1,288	4,895	6,183
391	Transportation Equipment	1,766	230	1,665	1,895
392	Stores Equipment	42	4	44	48
393	Tools, Shop and Garage Equip.	873	82	856	938
394	Laboratory Equipment	235	25	201	227
395	Power Operated Equipment	1,577	97	1,371	1,468
396	Communication Equipment	1,030	297	969	1,266
397	Miscellaneous Equipment	225	37	211	248
398	Other Tangible Plant	1	3	13	16
	Total Depreciable Wastewater Plant In Service	162,037	24,662	10,734	35,396

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: St. Lucie / Tropical Isles

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 (9-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	112
354	Structures and Improvements	18	0	589	607	(5,047)
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	48,766
361	Collection Sewers - Gravity	0	0	0	0	13,032
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	6,588
364	Flow Measuring Devices	0	0	0	0	(654)
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	718
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	3,747	0	0	3,747	(3,476)
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	2,133	0	0	2,133	107,297
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	5	5	0
389	Other Plant and Miscellaneous Equipment	0	0	3	3	0
390	Office Furniture and Equip	589	0	569	6,258	5,489
391	Transportation Equipment	142	31	1,788	1,898	1,762
392	Stores Equipment	0	0	50	50	40
393	Tools, Shop and Garage Equip.	10	0	1,050	1,060	752
394	Laboratory Equipment	4	0	287	290	172
395	Power Operated Equipment	40	0	1,609	1,648	1,397
396	Communication Equipment	2	0	1,322	1,324	972
397	Miscellaneous Equipment	5	0	325	331	142
398	Other Tangible Plant	0	0	2	2	15
	Total Depreciable Wastewater Plant In Service	6,689	31	12,698	19,355	178,078

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Lucie / Tropical Isles

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		95,506
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>95,506</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Lucie / Tropical Isles

**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	29,061
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,526
Total Debits	3,526
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>32,587</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Lucie / Tropical Isles

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>0</u>
TOTAL CREDITS		<u>0</u>

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	249	248	109,213
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	249	248	109,213
Measured Revenues:				
522.1	Residential Revenues	0	0	(88)
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	Total Measured Revenues	0	0	(88)
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>249</u>	<u>248</u> (7)	<u>109,124</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 Unbilled Revenue			175 (1,454)
Total Other Wastewater Revenues				(1,279)
Total Wastewater Operating Revenues				107,845

* 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: St. Lucie / Tropical Isles

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	
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>107,845</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: St. Lucie / Tropical Isles

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	2,448	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	782 (5)	0	0	0	0	0	0
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	0	X X X X X X
711	Sludge Removal	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	0
715	Purchased Power	112	0	0	0	0	0	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	0	0	0	0	0	0	0
720	Materials and Supplies	2,371	0	0	0	1,962	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	133	0	0	0	0	0	0
733	Contractual Services - Legal	334	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	3,802	0	0	0	0	0	0
741	Rental of Building/Real Property	226	0	0	0	0	0	0
742	Rental of Equipment	15	0	0	0	0	0	0
750	Transportation Expenses	436	0	0	0	0	0	0
756	Insurance - Vehicle	119	0	0	0	0	0	0
757	Insurance - General Liability	254	0	0	0	0	0	0
758	Insurance - Workman's Compensation	66 (5)	0 (11)	0	0	0	0	0
759	Insurance - Other	32	0	0	0	0	0	0
760	Advertising Expense	75	X X X X X X	X X X X X X	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	480	X X X X X X	X X X X X X	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	255	0	0	0	0	0	0
770	Bad Debt Expense	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	X X X X X X	X X X X X X
775	Miscellaneous Expenses	2,305	0	0	0	0	0	0
	Total Wastewater Utility Expenses	14,653	0	0	0	1,962	0	0

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: St. Lucie / Tropical Isles

YEAR OF REPORT
 DECEMBER 31, 2000

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.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	997	1,451				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	330	453				
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
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
715	Purchased Power	5	107				
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
720	Materials and Supplies	130	280				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	133				
733	Contractual Services - Legal	0	334				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	3,802				
741	Rental of Building/Real Property	38	188				
742	Rental of Equipment	3	12				
750	Transportation Expenses	1	435				
756	Insurance - Vehicle	0	119				
757	Insurance - General Liability	0	254				
758	Insurance - Workman's Compensation	10	55				
759	Insurance - Other	0	32				
760	Advertising Expense	0	75	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	480	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	255				
770	Bad Debt Expense	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	X X X X X X
775	Miscellaneous Expenses	884	1,421				
	Total Wastewater Utility Expenses	2,805	9,887	0	0	0	0

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.

Plant Name	Number	Location	Account	Amount
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: Lake / Valencia Terrace

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)	484,509
	Less:		
	Nonused and Useful Plant (1)		15,597
108.1	Accumulated Depreciation	S-6(b)	164,487
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	30,969
252	Advances for Construction	F-21	0
	Subtotal		273,456
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	6,831
	Subtotal		280,287
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		14,208
	Other (Specify):		
	Deferred Taxes		(15,163)
	Regulatory Asset		36,231
	WASTEWATER RATE BASE		315,563
	WASTEWATER OPERATING INCOME	S-3	20,569
	ACHIEVED RATE OF RETURN		<u>6.52%</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)	132,017
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	159
Net Operating Revenues			131,857
401	Operating Expenses	S-10(a)	70,699
403	Depreciation Expense	S-6(a)	20,165
	Less: Amortization of CIAC	S-8(a)	905
Net Depreciation Expense			19,260
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		5,941
408.11	Property Taxes		4,998
408.12	Payroll Taxes		1,858
408.13	Other Taxes and Licenses		18
408	Total Taxes Other Than Income		12,815
409.1	Income Taxes		7,373
410.1	Deferred Federal Income Taxes		1,433
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		(292)
Utility Operating Expenses			111,288
Utility Operating Income			20,569
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	159
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
Total Utility Operating Income			<u>20,729</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Lake / Valencia Terrace

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	0	0	0	0
353	Land and Land Rights	3,006	779	(546)	3,239
354	Structures and Improvements	29,134	8,222	(8,313)	29,043
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	6,576	0	0	6,576
361	Collection Sewers - Gravity	147,733	10,350	0	158,083
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	27,805	0	0	27,805
364	Flow Measuring Devices	1,666	(0)	0	1,666
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	8,101	(0)	0	8,101
371	Pumping Equipment	46,168	(0)	0	46,168
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	151,812	6,237	0	158,049
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	19,926	0	0	19,926
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	13,117	12,758	(13,117)	12,758
391	Transportation Equipment	2,586	2,443	(2,586)	2,443
392	Stores Equipment	103	103	(103)	103
393	Tools, Shop and Garage Equip.	2,147	2,271	(2,147)	2,271
394	Laboratory Equipment	666	527	(666)	527
395	Power Operated Equipment	3,149	2,664	(3,149)	2,664
396	Communication Equipment	4,965	4,218	(4,965)	4,218
397	Miscellaneous Equipment	988	790	(988)	790
398	Other Tangible Plant	0	79	0	79
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	469,648	51,441	(36,580)	484,509

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Lake / Valencia Terrace

YEAR OF REPORT
 DECEMBER 31, 2000

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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
352	Franchises	0	X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	0	X X X X X
353	Land and Land Rights		2,460	0	0	0	0	779
354	Structures and Improvements		0	0	20,820	0	0	8,224
355	Power Generation Equipment		6,576	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
360	Collection Sewers - Force		158,083	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
361	Collection Sewers - Gravity		0	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
362	Special Collecting Structures		27,805	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
363	Services to Customers		1,666	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
364	Flow Measuring Devices		0	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
365	Flow Measuring Installations		0	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
366	Reuse Services		0	X X X X X	XXXXXXXXXX	XXXXXXXXXX	0	X X X X X
367	Reuse Meters and Installations		0	X X X X X	XXXXXXXXXX	XXXXXXXXXX	0	X X X X X
370	Receiving Wells		X X X X X	8,101	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	X X X X X
371	Pumping Equipment		X X X X X	46,168	XXXXXXXXXX	0	0	X X X X X
374	Reuse Distribution Services		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	0	X X X X X
375	Reuse Transmission and Distribution System		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	0	X X X X X
380	Treatment and Disposal Equip		X X X X X	X X X X X	158,049	0	0	X X X X X
381	Plant Sewers		X X X X X	X X X X X	0	0	0	X X X X X
382	Outfall Sewer Lines		X X X X X	X X X X X	19,926	XXXXXXXXXX	0	X X X X X
389	Other Plant and Misc Equipment		X X X X X	0	0	0	0	X X X X X
390	Office Furniture and Equip		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	12,758
391	Transportation Equipment		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,443
392	Stores Equipment		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	103
393	Tools, Shop and Garage Equip		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,271
394	Laboratory Equipment		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	527
395	Power Operated Equipment		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,664
396	Communication Equipment		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,218
397	Miscellaneous Equipment		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	790
398	Other Tangible Plant		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	79
	Allocated General Plant		X X X X X	X X X X X	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
	Total Wastewater Plant	0	196,590	54,269	198,795	0	0	34,855

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

S-4(b)

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

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.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	ACQUISITION OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	6,105	901	692 (3)	1,593
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,106	219	0	219
361	Collection Sewers - Gravity	67,204	3,395	0	3,395
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	13,453	732	0	732
364	Flow Measuring Devices	1,666	(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	1,030	270	0	270
371	Pumping Equipment	9,741	2,567	0	2,567
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	19,879	8,615	0	8,615
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	12,586	664	0	664
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	7,598	1,750	6,652 (3)	8,402
391	Transportation Equipment	2,411	312	2,262 (3)	2,575
392	Stores Equipment	57	6	60 (3)	66
393	Tools, Shop and Garage Equip.	1,193	112	1,163 (3)	1,275
394	Laboratory Equipment	321	34	274 (3)	308
395	Power Operated Equipment	2,154	132	1,863 (3)	1,994
396	Communication Equipment	1,406	404	1,316 (3)	1,720
397	Miscellaneous Equipment	308	50	287 (3)	337
398	Other Tangible Plant	1	4	18 (3)	22
	Total Depreciable Wastewater Plant In Service	149,219	20,165	14,587	34,752

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Valencia Terrace

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	24	(4)	1,908	1,932	5,766
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	2,325
361	Collection Sewers - Gravity	0	0	0	0	70,599
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	14,185
364	Flow Measuring Devices	0	0	0	0	1,666
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	0	0	0	0	1,300
371	Pumping Equipment	0	0	0	0	12,308
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	28,494
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	13,250
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	800	(4)	7,741	(3)	7,459
391	Transportation Equipment	193	42	2,440	2,591	2,395
392	Stores Equipment	0	0	68	68	54
393	Tools, Shop and Garage Equip.	13	(4)	1,433	(3)	1,021
394	Laboratory Equipment	5	(4)	391	(3)	233
395	Power Operated Equipment	54	(4)	2,197	(3)	1,898
396	Communication Equipment	3	(4)	1,802	(3)	1,321
397	Miscellaneous Equipment	7	(4)	445	(3)	193
398	Other Tangible Plant	0	(4)	2	(3)	21
	Total Depreciable Wastewater Plant In Service	1,099	42	18,428	19,484	164,487

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		20,619
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)	10,350
Total Credits		10,350
Less debits charged during the year (All debits) charged during the year must be explained below)		(0)
Total Contributions in Aid of Construction		<u>30,969</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

**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	5,926
Debits during year:	
Accruals charge to Account 272	905
Other debits (specify):	
Acquisition	
Total Debits	905
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>6,831</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

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>BILL BRYAN DEALERSHIP</u> COLLECTION SEWERS - GRAVITY	PROPERTY	10,350
TOTAL CREDITS		<u>10,350</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

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	68
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	68
Measured Revenues:				
522.1	Residential Revenues	328	326	104,318
522.2	Commercial Revenues	12	11	26,337
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	340	337	130,655
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>340</u>	<u>337</u> (7)	<u>130,723</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 Unbilled Revenue			159
				1,134
Total Other Wastewater Revenues				1,293
Total Wastewater Operating Revenues				132,017

* 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: Lake / Valencia Terrace

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	
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>132,017</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Valencia Terrace

YEAR OF REPORT
 DECEMBER 31, 2000

WASTEWATER UTILITY EXPENSE 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	17,125	251	308	264	5,530	6,823	623
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	5,599 (5)	82	101	87	1,818	2,243	205
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	4,965	X X X X X	X X X X X	X X X X X	X X X X X	4,965	0
715	Purchased Power	12,524	0	0	1,403	X X X X X	10,970	X X X X X
716	Fuel for Power Purchased	0	0	X X X X X	0	X X X X X	0	0
718	Chemicals	2,048	0	0	0	0	2,048	0
720	Materials and Supplies	5,520	0	206	0	3,929	724	104
731	Contractual Services - Eng.	1	0	0	0	0	0	0
732	Contractual Services - Acct.	181	0	0	0	0	0	0
733	Contractual Services - Legal	453	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,581	0	0	0	0	1,581	0
736	Contractual Services - Other	5,334	0	0	0	0	0	167
741	Rental of Building/Real Property	307	0	0	0	0	0	0
742	Rental of Equipment	21	0	0	0	0	0	0
750	Transportation Expenses	6,838	0	0	0	84	6,162	0
756	Insurance - Vehicle	162	0	0	0	0	0	0
757	Insurance - General Liability	345	0	0	0	0	0	0
758	Insurance - Workman's Compensation	231 (5)	3 (11)	3	3	57	70	6
759	Insurance - Other	43	0	0	0	0	0	0
760	Advertising Expense	102	X X X X X	X 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	653	X X X X X	X 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	346	0	0	0	0	0	0
770	Bad Debt Expense	555	X X X X X	X 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	5,765	2,626	0	0	8	0	0
Total Wastewater Utility Expenses		70,699	2,961	619	1,756	11,425	35,587	1,106

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Valencia Terrace

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	1,355	1,972				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	448	615				
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	6	145				
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	176	380				
731	Contractual Services - Eng	0	1				
732	Contractual Services - Acct	0	181				
733	Contractual Services - Legal	0	453				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	5,166				
741	Rental of Building/Real Property	52	255				
742	Rental of Equipment	4	17				
750	Transportation Expenses	1	591				
756	Insurance - Vehicle	0	162				
757	Insurance - General Liability	0	345				
758	Insurance - Workman's Compensation	14	75				
759	Insurance - Other	0	43				
760	Advertising Expense	0	102	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	653	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	346	X X X X X	X X X X X	X X X X X	X X X X X
770	Bad Debt Expense	555	X 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	1,201	1,930				
	Total Wastewater Utility Expenses	3,812	13,434	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)	\$214,976
	Less:		
	Nonused and Useful Plant (1)		6,747
108	Accumulated Depreciation	S-6(b)	121,322
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	141,614
252	Advances for Construction	F-21	
	Subtotal		<u>(\$54,708)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$105,000
	Subtotal		<u>\$50,292</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	17,500
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(9,891)
	Working Capital Allowance (3)		6,025
	Other (Specify):		0
	Deferred Taxes		(4,806)
	Regulatory Asset		9,292
	WASTEWATER RATE BASE		\$68,413
	WASTEWATER OPERATING INCOME	S-3	4,371
	ACHIEVED RATE OF RETURN		<u>6.39%</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)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	46,587
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	315
Net Operating Revenues			46,272
401	Operating Expenses	S-10(a)	29,744
403	Depreciation Expense	S-6(a)	8,405
	Less: Amortization of CIAC	S-8(a)	5,108
Net Depreciation Expense			3,297
406	Amortization of Utility Plant Acquisition Adjustment	F-7	438
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		2,096
408.11	Property Taxes		1,925
408.12	Payroll Taxes		1,422
408.13	Other Taxes and Licenses		5
408	Total Taxes Other Than Income		5,448
409.1	Income Taxes		2,645
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		(120)
Utility Operating Expenses			41,901
Utility Operating Income			4,371
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	315
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
Total Utility Operating Income			<u>4,686</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Venetian Village

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	325	0	0	325
353	Land and Land Rights	17,405	206	(140)	17,471
354	Structures and Improvements	23,438	2,172	(2,127)	23,483
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	10,133	0	0	10,133
361	Collection Sewers - Gravity	50,646	(0)	0	50,646
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	10,476	0	0	10,476
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	7,478	(0)	0	7,478
371	Pumping Equipment	36,590	1,612	(4,013)	34,189
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	52,848	0	0	52,848
381	Plant Sewers	1,099	(1)	0	1,099
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	3,356	3,369	(3,356)	3,369
391	Transportation Equipment	662	645	(662)	645
392	Stores Equipment	26	27	(26)	27
393	Tools, Shop and Garage Equip.	549	600	(549)	600
394	Laboratory Equipment	170	139	(170)	139
395	Power Operated Equipment	806	704	(806)	704
396	Communication Equipment	1,270	1,114	(1,270)	1,114
397	Miscellaneous Equipment	253	209	(253)	209
398	Other Tangible Plant	0	21	0	21
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	217,530	10,818	(13,372)	214,976

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Venetian Village

YEAR OF REPORT
 DECEMBER 31, 2000

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	WASTEWATER UTILITY PLANT MATRIX							GENERAL PLANT (m)
		1 (a)	2 (b)	3 (c)	4 (d)	5 (e)	6 (f)	7 (g)	
		INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL PLANT (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	325	X X X X X X X	X X X X X X X	X X X X 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	17,265	0	0	206	
354	Structures and Improvements	0	0	0	21,311	0	0	2,172	
355	Power Generation Equipment	0	0	0	0	0	0	XXXXXXX	
360	Collection Sewers - Force	X X X X X X X	10,133	X X X X X X X	X X X X 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	50,646	X X X X X X X	X X X X 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	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	X X X X X X X	10,476	X X X X X X X	X X X X 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	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	
365	Flow Measuring Installations	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	
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	
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	
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	
371	Pumping Equipment	X X X X X X X	X X X X X X X	7,478	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	
374	Reuse Distribution Reservoirs	X X X X X X X	X X X X X X X	34,189	X X X X 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	
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	39,041	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	1,099	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	0	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	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	3,369	
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	645	
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	27	
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	600	
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	139	
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	704	
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	1,114	
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	209	
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	21	
	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	325	71,256	41,667	78,715	13,807	0	9,205	

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: Lake / Venetian Village

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 / Venetian Village

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	119	8	0	8
354	Structures and Improvements	5,566	733	183	915
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	7,409	338	0	338
361	Collection Sewers - Gravity	27,932	1,124	0	1,124
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	6,446	276	0	276
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	3,277	249	0	249
371	Pumping Equipment	25,896	1,968	0	1,968
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	36,753	2,939	0	2,939
381	Plant Sewers	746	31	0	31
382	Outfall Sewer Lines	9	0	0	0
389	Other Plant and Miscellaneous Equipment	1,033	(0)	0	(0)
390	Office Furniture and Equip	1,944	462	1,757	2,219
391	Transportation Equipment	617	82	598	680
392	Stores Equipment	15	1	16	17
393	Tools, Shop and Garage Equip.	305	30	307	337
394	Laboratory Equipment	82	9	72	81
395	Power Operated Equipment	551	35	492	527
396	Communication Equipment	360	107	348	454
397	Miscellaneous Equipment	79	13	76	89
398	Other Tangible Plant	0	1	5	6
	Total Depreciable Wastewater Plant In Service	119,139	8,405	3,852	12,258

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Venetian Village

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 (9-h+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
351/352	Organization Costs/Franchises	0	0	0	0	127
354	Structures and Improvements	6	(4)	505	(2,3)	5,970
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	7,747
361	Collection Sewers - Gravity	0	0	0	0	29,056
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	6,722
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	3,526
371	Pumping Equipment	4,013	0	0	4,013	23,851
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	39,692
381	Plant Sewers	0	0	0	0	777
382	Outfall Sewer Lines	0	0	9	(2)	9
389	Other Plant and Miscellaneous Equipment	0	0	1,033	(2)	0
390	Office Furniture and Equip	211	(4)	1,982	(3)	1,970
391	Transportation Equipment	51	(4)	625	(3)	632
392	Stores Equipment	0	(4)	18	(3)	14
393	Tools, Shop and Garage Equip.	4	(4)	368	(3)	270
394	Laboratory Equipment	1	(4)	101	(3)	62
395	Power Operated Equipment	14	(4)	562	(3)	501
396	Communication Equipment	1	(4)	465	(3)	349
397	Miscellaneous Equipment	2	(4)	115	(3)	51
398	Other Tangible Plant	0	(4)	0	(3)	5
	Total Depreciable Wastewater Plant In Service	4,303	11	5,783	10,075	121,322

* 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: Lake / Venetian Village

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		139,834
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)		0
Total Contributions in Aid of Construction		<u>141,614</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Lake / Venetian Village

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	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	99,892
Debits during year: Accruals charge to Account 272 Other debits (specify):	5,108
Total Debits	5,108
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>105,000</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Venetian Village

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: Lake / Venetian Village

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	524
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		1	1	524
Measured Revenues:				
522.1	Residential Revenues	86	88	45,877
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>86</u>	<u>88</u>	<u>45,877</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>87</u>	<u>89 (7)</u>	<u>46,401</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)			315
	Unbilled Revenue			(129)
Total Other Wastewater Revenues				186
Total Wastewater Operating Revenues				<u>46,587</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Venetian Village

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>46,587</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	11,445	72	90	168	5,872	4,033	333
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,754 (5)	24	30	55	1,930	1,326	109
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	1,525	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,525	XXXXXX
715	Purchased Power	3,990	0	0	949	XXXXXX	3,002	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	929	0	0	0	0	929	0
720	Materials and Supplies	404	0	0	0	204	3	49
731	Contractual Services - Eng.	19	19	0	0	0	0	0
732	Contractual Services - Acct.	48	0	0	0	0	0	0
733	Contractual Services - Legal	120	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,257	0	0	0	0	1,257	0
736	Contractual Services - Other	1,492	0	0	0	0	0	127
741	Rental of Building/Real Property	81	0	0	0	0	0	0
742	Rental of Equipment	5	0	0	0	0	0	0
750	Transportation Expenses	1,824	0	0	0	11	1,657	0
756	Insurance - Vehicle	43	0	0	0	0	0	0
757	Insurance - General Liability	91	0	0	0	0	0	0
758	Insurance - Workman's Compensation	132 (5)	1	1	2	60	42	3
759	Insurance - Other	11	0	0	0	0	0	0
760	Advertising Expense	27	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	314	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	91	0	0	0	0	0	0
770	Bad Debt Expense	146	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,994	1,167	0	0	0	0	0
	Total Wastewater Utility Expenses	29,744	1,281	121	1,173	8,077	13,773	622

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Venetian Village

YEAR OF REPORT
 DECEMBER 31, 2000

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (i)	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	358	521				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	118	162				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	38				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	47	100				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	48				
733	Contractual Services - Legal	0	120				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other		1,364				
741	Rental of Building/Real Property	14	67				
742	Rental of Equipment	1	4				
750	Transportation Expenses	0	156				
756	Insurance - Vehicle	0	43				
757	Insurance - General Liability	0	91				
758	Insurance - Workman's Compensation	4	20				
759	Insurance - Other	0	11				
760	Advertising Expense	0	27	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	314	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	91	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	146	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	317	510				
	Total Wastewater Utility Expenses	1,007	3,689	0	0	0	0
							3,284

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.

Plant Name	Number	Location	Account	Amount
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)	\$3,483,009
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,206,051
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,563,665
252	Advances for Construction	F-21	
	Subtotal		<u>\$713,293</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$504,140
	Subtotal		<u>\$1,217,433</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)		107,155
	Other (Specify):		0
	Deferred Taxes		32,072
	Regulatory Asset		155,051
	WASTEWATER RATE BASE		\$1,511,711
	WASTEWATER OPERATING INCOME	S-3	238,931
	ACHIEVED RATE OF RETURN		<u>15.81%</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)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	1,069,919
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	8,024
Net Operating Revenues			1,061,894
401	Operating Expenses	S-10(a)	528,251
403	Depreciation Expense	S-6(a)	145,478
	Less: Amortization of CIAC	S-8(a)	47,955
Net Depreciation Expense			97,523
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		48,146
408.11	Property Taxes		34,878
408.12	Payroll Taxes		19,684
408.13	Other Taxes and Licenses		74
408	Total Taxes Other Than Income		102,782
409.1	Income Taxes		100,092
410.1	Deferred Federal Income Taxes		(3,575)
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		(2,110)
Utility Operating Expenses			822,963
Utility Operating Income			238,931
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	8,024
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		1,516
Total Utility Operating Income			<u><u>248,472</u></u>

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

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	1,225	0	0	1,225
353	Land and Land Rights	2,181	3,286	(2,180)	3,287
354	Structures and Improvements	114,339	34,694	(33,226)	115,807
355	Power Generation Equipment	125,217	0	0	125,217
360	Collection Sewers - Force	688,269	(0)	0	688,269
361	Collection Sewers - Gravity	458,788	38,629	18,133	515,550
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	68,396	12,745	2,425	83,566
364	Flow Measuring Devices	8,001	0	0	8,001
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	73,691	0	0	73,691
371	Pumping Equipment	144,541	1,857	0	146,398
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	844,724	17,098	5,483	867,305
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	538,853	(0)	0	538,853
389	Other Plant and Misc. Equipment	206,753	0	0	206,753
390	Office Furniture and Equip	52,429	53,831	(52,429)	53,831
391	Transportation Equipment	10,337	10,308	(10,337)	10,308
392	Stores Equipment	411	433	(411)	433
393	Tools, Shop and Garage Equip	8,583	9,582	(8,583)	9,582
394	Laboratory Equipment	2,663	2,225	(2,663)	2,225
395	Power Operated Equipment	12,589	11,243	(12,589)	11,243
396	Communication Equipment	19,846	17,796	(19,846)	17,796
397	Miscellaneous Equipment	3,948	3,332	(3,948)	3,332
398	Other Tangible Plant	0	335	0	335
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	3,385,784	217,396	(120,171)	3,483,009

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

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	1,225						
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment			11,749	69,358			3,287
360	Collection Sewers - Force		688,269		125,217			34,701
361	Collection Sewers - Gravity		515,550					
362	Special Collecting Structures							
363	Services to Customers		83,566					
364	Flow Measuring Devices		8,001					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells			73,691				
371	Pumping Equipment			146,398				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equip				867,305			
381	Plant Sewers							
382	Outfall Sewer Lines				538,853			
389	Other Plant and Misc. Equipment	206,753						
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	207,978	1,295,386	231,838	1,600,733	0	0	147,074

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: Duval / Woodmere

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 / Woodmere

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	482	31	0	31
354	Structures and Improvements	59,987	3,591	2,921	6,512
355	Power Generation Equipment	1,565	6,261	0	6,261
360	Collection Sewers - Force	348,047	22,919	0	22,919
361	Collection Sewers - Gravity	30,719	11,017	7,198	18,215
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	5,595	2,030	963	2,992
364	Flow Measuring Devices	7,715	286	0	286
365	Flow Measuring Installations	9	(0)	0	(0)
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	5,386	2,454	0	2,454
371	Pumping Equipment	(28,526)	8,088	0	8,088
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	332,938	47,533	5,113	52,646
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	171,101	17,944	0	17,944
389	Other Plant and Miscellaneous Equipment	87,490	11,495	0	11,495
390	Office Furniture and Equip	30,369	7,386	28,067	35,453
391	Transportation Equipment	9,637	1,317	9,547	10,863
392	Stores Equipment	229	23	254	277
393	Tools, Shop and Garage Equip	4,767	471	4,908	5,380
394	Laboratory Equipment	1,282	145	1,155	1,300
395	Power Operated Equipment	8,610	557	7,859	8,416
396	Communication Equipment	5,620	1,704	5,555	7,259
397	Miscellaneous Equipment	1,230	210	1,210	1,420
398	Other Tangible Plant	5	17	75	92
	Total Depreciable Wastewater Plant In Service	1,084,257	145,478	74,825	220,303

S-6(a)

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

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

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	513
354	Structures and Improvements	101 (4)	0	3,246 (3)	3,347	63,151
355	Power Generation Equipment	0	0	0	0	7,826
360	Collection Sewers - Force	0	0	0	0	370,966
361	Collection Sewers - Gravity	0	0	0	0	48,934
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	8,587
364	Flow Measuring Devices	0	0	0	0	8,001
365	Flow Measuring Installations	0	0	9 (2)	9	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	7,840
371	Pumping Equipment	0	0	0	0	(20,438)
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	7,397	0	15,108	22,505	363,079
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	189,045
389	Other Plant and Miscellaneous Equipment	0	0	2,025 (2)	2,025	96,960
390	Office Furniture and Equip	3,377 (4)	0	30,970 (3)	34,347	31,475
391	Transportation Equipment	812 (4)	179 (4)	9,761 (3)	10,395	10,106
392	Stores Equipment	0 (4)	0	277 (3)	277	230
393	Tools, Shop and Garage Equip.	56 (4)	0	5,838 (3)	5,838	4,309
394	Laboratory Equipment	20 (4)	0	1,578 (3)	1,598	984
395	Power Operated Equipment	227 (4)	0	8,791 (3)	9,018	8,008
396	Communication Equipment	13 (4)	0	7,292 (3)	7,305	5,574
397	Miscellaneous Equipment	30 (4)	0	1,806 (3)	1,836	814
398	Other Tangible Plant	0 (4)	0	9 (3)	9	87
	Total Depreciable Wastewater Plant In Service	12,034	179	86,653	98,509	1,206,051

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: Duval / Woodmere

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		1,503,623
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	20,648
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	39,394
Total Credits		60,042
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u><u>1,563,665</u></u>

Explain all debits charged to Account 271 below:

Physical Inventory Adjustment

SYSTEM NAME: Duval / Woodmere

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)
Meter	1	90	90
Physical Inventory Adjustment - Transfer From Sewer			20,558
Total Credits			<u>20,648</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	456,540
Debits during year: Accruals charge to Account 272 Other debits (specify):	47,955
Total Debits	47,955
Credits during year (specify): Physical Inventory Adjustment	355
Total Credits	355
Balance end of year	<u>504,140</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Woodmere

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)
RIVE ST JOHNS UNIT 7 COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY PROPERTY	28,268 11,126
TOTAL CREDITS		<u>39,394</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Woodmere

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	1,338	1,401	808,242
522.2	Commercial Revenues	5	5	164,839
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	16	16	98,075
Total Measured Revenues		<u>1,359</u>	<u>1,422</u>	<u>1,071,156</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>1,359</u>	<u>1,422 (7)</u>	<u>1,071,156</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)			8,024
	Unbilled Revenue			(9,262)
Total Other Wastewater Revenues				(1,238)
Total Wastewater Operating Revenues				<u>1,069,919</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Woodmere

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>1,069,919</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	160,254	4,177	1,207	415	11,466	111,459	17,494
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	52,549	1,373	397	136	3,769	36,638	5,751
710	Purchased Water	52,971	XXXXXX	XXXXXX	XXXXXX	XXXXXX	52,971	XXXXXX
711	Sludge Removal	60,930	XXXXXX	XXXXXX	XXXXXX	XXXXXX	60,930	XXXXXX
715	Purchased Power	29,877	567	0	7,504	XXXXXX	21,166	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	13,389	0	0	0	0	13,389	0
720	Materials and Supplies	41,520	297	8,997	486	22,118	6,948	327
731	Contractual Services - Eng	302	300	0	0	0	0	0
732	Contractual Services - Acct.	765	0	0	0	0	0	0
733	Contractual Services - Legal	1,913	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	15,614	0	0	0	0	15,614	0
736	Contractual Services - Other	28,751	0	0	0	0	0	6,951
741	Rental of Building/Real Property	1,297	0	0	0	0	0	0
742	Rental of Equipment	499	0	0	0	0	0	413
750	Transportation Expenses	24,777	0	0	0	11,240	11,039	0
756	Insurance - Vehicle	685	0	0	0	0	0	0
757	Insurance - General Liability	1,456	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,883	43	12	4	118	1,148	180
759	Insurance - Other	182	0	0	0	0	0	0
760	Advertising Expense	429	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	5,012	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	1,459	0	0	0	0	0	0
770	Bad Debt Expense	2,340	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	29,395	8,584	0	0	7,598	0	0
	Total Wastewater Utility Expenses	528,251	15,340	10,613	8,545	56,309	331,301	31,115

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Duval / Woodmere

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	5,717	8,319				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,891	2,595				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	27	613	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	743	1,605				
731	Contractual Services - Eng.	0	3				
732	Contractual Services - Acct.	0	765				
733	Contractual Services - Legal	0	1,913				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	21,800				
741	Rental of Building/Real Property	219	1,078				
742	Rental of Equipment	16	71				
750	Transportation Expenses	4	2,494				
756	Insurance - Vehicle	0	685				
757	Insurance - General Liability	0	1,456				
758	Insurance - Workman's Compensation	59	318				
759	Insurance - Other	0	182				
760	Advertising Expense	0	429	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	5,012	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	1,459	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	2,340	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,068	8,146	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	16,083	58,944	0	0	0	0
			52,473				

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.

Plant Name	Number	Location	Account	Amount
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: Pasco / Zephyr Shores

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)	\$417,377
	Less:		
	Nonused and Useful Plant (1)		50,967
108	Accumulated Depreciation	S-6(b)	89,860
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	83,582
252	Advances for Construction	F-21	
	Subtotal		<u>\$192,968</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$22,001
	Subtotal		<u>\$214,969</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)		14,233
	Other (Specify):		0
	Deferred Taxes		15,273
	Regulatory Asset		53,673
	WASTEWATER RATE BASE		\$298,148
	WASTEWATER OPERATING INCOME	S-3	32,100
	ACHIEVED RATE OF RETURN		<u>10.77%</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)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	140,408
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			140,408
401	Operating Expenses	S-10(a)	71,468
403	Depreciation Expense	S-6(a)	17,843
	Less: Amortization of CIAC	S-8(a)	2,989
Net Depreciation Expense			14,854
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		6,318
408.11	Property Taxes		5,110
408.12	Payroll Taxes		1,226
408.13	Other Taxes and Licenses		25
408	Total Taxes Other Than Income		12,679
409.1	Income Taxes		11,075
410.1	Deferred Federal Income Taxes		(1,542)
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		(226)
Utility Operating Expenses			108,308
Utility Operating Income			32,100
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		2,026
Total Utility Operating Income			<u><u>34,126</u></u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Pasco / Zephyr Shores

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	2,695	0	0	2,695
352	Franchises	503	0	0	503
353	Land and Land Rights	45,162	1,116	(778)	45,500
354	Structures and Improvements	27,811	11,785	(11,858)	27,738
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	131,669	0	0	131,669
361	Collection Sewers - Gravity	3,349	(0)	0	3,349
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,304	0	0	1,304
364	Flow Measuring Devices	1,064	(0)	0	1,064
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	48,157	(0)	0	48,157
371	Pumping Equipment	88,603	0	0	88,603
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	29,742	0	0	29,742
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	18,711	18,284	(18,711)	18,284
391	Transportation Equipment	3,689	3,501	(3,689)	3,501
392	Stores Equipment	147	147	(147)	147
393	Tools, Shop and Garage Equip.	3,063	3,255	(3,063)	3,255
394	Laboratory Equipment	950	756	(950)	756
395	Power Operated Equipment	4,493	3,819	(4,493)	3,819
396	Communication Equipment	7,083	6,045	(7,083)	6,045
397	Miscellaneous Equipment	1,409	1,132	(1,409)	1,132
398	Other Tangible Plant	0	114	0	114
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	419,604	49,954	(52,181)	417,377

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Pasco / Zephyr Shores

YEAR OF REPORT
 DECEMBER 31, 2000

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	2,695	X X X X X X	X X X X X X	X X X X X X X X	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	503	X X X X 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 X X
353	Land and Land Rights	X X X X X X	43,036	0	1,348	0	0	1,117
354	Structures and Improvements	X X X X X X	0	0	3,381	12,570	0	11,787
355	Power Generation Equipment	X X X X X X	0	0	0	0	0	XXXXXXXXXXXX
360	Collection Sewers - Force	X X X X X X	131,669	X X X X X X	X X X X X X X X	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	3,349	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 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	1,304	X X X X X X	X X X X X X X X	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	1,064	X X X X X X	X X X X X X X X	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	0	X X X X X X X X	X X X X X X X X	0	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	0	X X X X X X X X	X X X X X X X X	0	X X X X X X X X
370	Receiving Wells	X X X X X X	X X X X X X	48,157	X X X X X X X X	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	88,603	X X X X X X X X	X X X X X X X X	0	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	0	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	0	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	29,742	0	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	0	0	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	0	0	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	0	0	0	0	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
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
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
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
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
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
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
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
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
	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
	Total Wastewater Plant	3,198	180,422	136,760	34,472	12,570	0	49,956

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: Pasco / Zephyr Shores

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: Pasco / Zephyr Shores

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	648	80	0	80
354	Structures and Improvements	2,861	855	992 (3)	1,848
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	43,545	4,385	0	4,385
361	Collection Sewers - Gravity	929	74	0	74
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	386	34	0	34
364	Flow Measuring Devices	539	212	0	212
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	17,554	1,603	0	1,603
371	Pumping Equipment	36,288	4,927	0	4,927
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	(47,359)	1,654	0	1,654
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	61	0	0	0
389	Other Plant and Miscellaneous Equipment	33	0	0	0
390	Office Furniture and Equip	10,838	2,509	9,533 (3)	12,042
391	Transportation Equipment	3,439	447	3,243 (3)	3,690
392	Stores Equipment	82	8	86 (3)	94
393	Tools, Shop and Garage Equip	1,701	160	1,667 (3)	1,827
394	Laboratory Equipment	458	49	392 (3)	442
395	Power Operated Equipment	3,073	189	2,670 (3)	2,859
396	Communication Equipment	2,006	579	1,887 (3)	2,466
397	Miscellaneous Equipment	439	71	411 (3)	482
398	Other Tangible Plant	2	6	25 (3)	31
	Total Depreciable Wastewater Plant In Service	77,523	17,843	20,907	38,749

S-6(a)

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Pasco / Zephyr Shores

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	728
354	Structures and Improvements	34	0	1,231	1,265	3,443
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	47,930
361	Collection Sewers - Gravity	0	0	0	0	1,003
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	420
364	Flow Measuring Devices	0	0	0	0	751
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	19,157
371	Pumping Equipment	0	0	0	0	41,215
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	(45,705)
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	61	61	0
389	Other Plant and Miscellaneous Equipment	0	0	33	33	0
390	Office Furniture and Equip	1,147	0	11,042	12,189	10,691
391	Transportation Equipment	276	61	3,481	3,696	3,433
392	Stores Equipment	0	0	98	98	78
393	Tools, Shop and Garage Equip.	19	0	2,046	2,065	1,464
394	Laboratory Equipment	7	0	558	565	334
395	Power Operated Equipment	77	0	3,135	3,212	2,720
396	Communication Equipment	5	0	2,574	2,579	1,893
397	Miscellaneous Equipment	10	0	635	645	277
398	Other Tangible Plant	0	0	4	4	30
	Total Depreciable Wastewater Plant In Service	1,575	61	24,898	26,412	89,860

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Zephyr Shores

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		83,582
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>83,582</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Pasco / Zephyr Shores

**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	19,012
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,989
Total Debits	2,989
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>22,001</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Zephyr Shores

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: Pasco / Zephyr Shores

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	319
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	319
Measured Revenues:				
522.1	Residential Revenues	479	477	129,037
522.2	Commercial Revenues	5	5	11,013
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>484</u>	<u>482</u>	<u>140,050</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>485</u>	<u>483</u> (7)	<u>140,369</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			39
Total Other Wastewater Revenues				39
Total Wastewater Operating Revenues				<u>140,408</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Zephyr Shores

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>140,408</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Pasco / Zephyr Shores

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	13,872	29	94	1,501	4,916	2,066	498
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	4,516 (5)	10	31	493	1,616	679	164
710	Purchased Water	28,810	XXXXXX	XXXXXX	XXXXXX	XXXXXX	28,810	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	1,682	0	0	1,464	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	1,170	0	18	0	354	0	0
731	Contractual Services - Eng.	103	102	0	0	0	0	0
732	Contractual Services - Acct.	260	0	0	0	0	0	0
733	Contractual Services - Legal	650	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	7,632	0	0	0	0	0	0
741	Rental of Building/Real Property	441	0	0	0	0	0	227
742	Rental of Equipment	29	0	0	0	0	0	0
750	Transportation Expenses	3,138	0	0	0	0	2,290	0
756	Insurance - Vehicle	233	0	0	0	0	0	0
757	Insurance - General Liability	495	0	0	0	0	0	0
758	Insurance - Workman's Compensation	222	0	1	15	51	21	5
759	Insurance - Other	62	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
760	Advertising Expense	146	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	1,702	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	496	0	0	0	0	0	0
770	Bad Debt Expense	795	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,017	516	0	0	14	0	0
	Total Wastewater Utility Expenses	71,468	657	143	3,474	6,951	33,866	893

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Pasco / Zephyr Shores

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	1,942	2,826				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	642	881				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	9	208				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	252	545				
731	Contractual Services - Eng.	0	1				
732	Contractual Services - Acct.	0	260				
733	Contractual Services - Legal	0	650				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	0	7,405				
741	Rental of Building/Real Property	74	366				
742	Rental of Equipment	5	24				
750	Transportation Expenses	1	847				
756	Insurance - Vehicle	0	233				
757	Insurance - General Liability	0	495				
758	Insurance - Workman's Compensation	20	108				
759	Insurance - Other	0	62				
760	Advertising Expense	0	146				
766	Regulatory Commission Expenses	0	1,702				
767	- Amortization of Rate Case Expense	0	496				
770	Bad Debt Expense	795	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,721	2,767				
	Total Wastewater Utility Expenses	5,463	20,021	0	0	0	0
			17,823				

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.

Plant Name	Number	Location	Account	Amount
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

Fire Fighting Facilities

2000 W-14 Exhibit O-7

Water Plant Name	Storage Tank No.	Reservoirs	Dead Storage	Additional Facilities
Amelia	1	1,000,000	100,000	3 - 1,000 gpm fire pumps
Apple Valley	1	100,000	10,000	1 - 1,200 gpm H.S. pump
Beacon	1	433,360	43,360	H.S. pumps provide 2,000 gpm
Buenaventura Lakes	1	1,206,000	120,600	H.S. pumps provide 3,000 gpm
Burnt Store	1	500,000	50,000	H.S. pumps provide 1,500 gpm
Chuluota	1	150,000	15,000	H.S. pumps provide 950 gpm
Citrus Springs	1	506,000	50,600	2 - 1250 gpm High Service Pumps
Deltona	1	7,150,000	715,000	See Exhibit 2
Dol Ray	1	8,000	800	
Druid Hills	1	30,000	3,000	2 - 250 gpm H.S. pump - total capacity
Fern Park	1	17,000	1,700	
Fountains	1	20,000	2,000	500 gpm H.S. pump capacity available for fire flow.
Fox Run	1	50,000	5,000	500 gpm H.S. pump capacity available for fire flow.
Grand Terrace	1			500 gpm well pump capacity available for fire flow.
Hermits Cove	1	23,000	2,300	
Interlachen Lakes	1	30,500	3,050	
Keystone Heights	1			1,000 gpm well pump capacity available for fire flow.
Lake Ajay	1	15,000	1,500	250 gpm H.S. pumping capacity available for fire flow.
Lake Brantley	1	8,000	800	
Lake Gibson	1			500 gpm well pump capacity available for fire flow.
Lake Harriett	1	25,000	2,500	Emergency interconnect with city of Altomante Springs,
Lakeside	1			500 gpm well pump capacity available for fire flow.
Lehigh	1	2,250,000	225,000	2,000 gpm H.S. pump capacity available for fire flow.
Leisure Lakes	1	15,000	1,500	300 gpm high service pumping available for fire flow
Leilani Heights	1			470 gpm total well capacity
Marco Island - RO	1	2,000,000	200,000	4,500 gpm H.S. pump capacity available for fire flow.
Marco Island - RO	1	2,000,000	200,000	
Marco Island - RO	1	1,000,000	100,000	
Marco Island - Lime Plant	1	500,000	50,000	
Marco Island - Lime Plant	1	500,000	50,000	
Marco Island - Lime Plant	1	500,000	50,000	
Marco Island - Raw	1	250,000	25,000	
Marco Shores	1	500,000	50,000	1,000 gpm H.S. pump capacity available for fire flow.

Fire Fighting Facilities

2000 W-14 Exhibit O-7

Water Plant Name	Storage		Reservoirs	Dead Storage	Additional Facilities
	Tank No.	Tank No.			
Marion Oaks	1	1,000,000	100,000	1,500 gpm H.S. pump capacity available for fire flow.	
Meredith Manor	1	50,000	5,000	500 gpm H.S. pump capacity available for fire flow.	
Morning View				425 gpm total well capacity	
Oak Forest				500 gpm well pump capacity available for fire flow.	
Palisades				750 gpm well pump capacity available for fire flow.	
Palm Coast		4,150,000	415,000	See Exhibit # 7	
PineRidge				500 gpm well pump capacity available for fire flow.	
Pine Ridge Est.	1	45,000	4,500	500 gpm total H.S. pump capacity.	
Piney Woods	1	45,000	4,500	200 GPM H.S. PUMP	
Point O Woods				1,000 gpm well pump capacity available for fire flow.	
Quail Ridge				500 gpm well pump capacity available for fire flow.	
Remington Forest	1	34,000	3,400	380 gpm fire pump	
River Grove	1	15,000	1,500		
Rosemont				500 gpm well pump capacity available for fire flow.	
Salt Springs				633 gpm total well capacity	
Saratoga Harbort	1	40,000	4,000		
Seaboard	1	1,000,000	100,000	Diesel fire pump 2,500 gpm	
Silver Lakes Estates	1	50,000	5,000	750 gpm H.S. pump capacity available for fire flow.	
Silver Lakes Oaks	1	12,000	1,200		
Skycrest				500 gpm well pump capacity available for fire flow.	
Spring Hill		4,573,500		See Exhibit # 5	
St. Johns Highlands	1	16,000	1,600		
Sugar Mill Country Club	1	500,000	50,000	1,500 gpm H.S. pump capacity available for fire flow.	
Sugarmill Woods	1	500,000	50,000	1,500 gpm H.S. pump capacity available for fire flow.	
Sunny Hills	1	60,000	6,000	500 gpm H.S. pump capacity available for fire flow.	
Sunshine Parkway	1	108,000	10,800	2,000 gpm H.S. pump capacity available for fire flow.	
Tomoka View	1	18,000	1,800		
Valencia Terrace				750 gpm well pump capacity available for fire flow.	
Valrico Hills				500 gpm well pump capacity available for fire flow.	
Windsong				180 gpm total well pump and emergency interconnect to Kissimmee Utility	
Woodmere	1	455,000	45,500	1,500 gpm fire pump.	