

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	160,918
Less:			
	Nonused and Useful Plant (1)		1,061
108.1	Accumulated Depreciation	W-6(b)	23,404
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	55,049
252	Advances for Construction	F-21	0
Subtotal			<u>81,403</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	2,427
Subtotal			<u>83,830</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)		2,509
	Other (Specify):		
	Deferred Taxes		(4,727)
	Regulatory Assets		997
WATER RATE BASE			82,609
WATER OPERATING INCOME		W-3	43
ACHIEVED RATE OF RETURN			<u>0.05%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Quail Ridge

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	22,205
469	Less: Guaranteed Revenue and AFPI	W-9	956
Net Operating Revenues			<u>21,249</u>
401	Operating Expenses	W-10(a)	12,416
403	Depreciation Expense	W-6(a)	4,879
	Less: Amortization Of CIAC	W-8(a)	1,511
Net Depreciation Expense			<u>3,368</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		999
408.11	Property Taxes		3,048
408.12	Payroll Taxes		538
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		4,588
409.1	Income Taxes		484
410.1	Deferred Federal Income Taxes		445
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(95)
Utility Operating Expenses			21,206
Utility Operating Income			43
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	956
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>999</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Lake / Quail Ridge

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land and Land Rights	3,863	102	(59)	3,906
304	Structures and Improvements	905	1,074	(905)	1,074
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	14,810	0	0	14,810
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	25,688	0	(7,107)	18,581
320	Water Treatment Equipment	3,743	0	0	3,743
330	Distribution Reservoirs and Standpipes	27,428	0	0	27,428
331	Transmission and Distribution Mains	69,521	0	0	69,521
333	Services	9,182	0	0	9,182
334	Meters and Meter Installations	2,283	355	0	2,638
335	Hydrants	6,660	0	0	6,660
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	1,427	1,666	(1,427)	1,666
341	Transportation Equipment	281	319	(281)	319
342	Stores Equipment	11	13	(11)	13
343	Tools, Shop and Garage Equip.	234	297	(234)	297
344	Laboratory Equipment	73	69	(73)	69
345	Power Operated Equipment	343	348	(343)	348
346	Communication Equipment	540	551	(540)	551
347	Miscellaneous Equipment	107	103	(107)	103
348	Other Tangible Plant	0	10	0	10
	Total Water Plant	167,099	4,906	(11,087)	160,918

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

WATER UTILITY PLANT MATRIX

ACCT. NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	3,906	XXXXXX	3,804	XXXXXX	0	102
304	Structures and Improvements	1,074	XXXXXX	0	XXXXXX	0	1,074
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	14,810	XXXXXX	14,810	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	18,581	XXXXXX	18,581	0	0	XXXXXX
320	Water Treatment Equipment	3,743	XXXXXX	XXXXXX	3,743	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	27,428	XXXXXX	XXXXXX	XXXXXX	27,428	XXXXXX
331	Transmission and Distribution Mains	69,521	XXXXXX	XXXXXX	XXXXXX	69,521	XXXXXX
333	Services	9,182	XXXXXX	XXXXXX	XXXXXX	9,182	XXXXXX
334	Meters and Meter Installations	2,638	XXXXXX	XXXXXX	XXXXXX	2,638	XXXXXX
335	Hydrants	6,660	XXXXXX	XXXXXX	XXXXXX	6,660	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	0	0	0	0	0	XXXXXX
340	Office Furniture and Equip	1,666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,666
341	Transportation Equipment	319	XXXXXX	XXXXXX	XXXXXX	XXXXXX	319
342	Stores Equipment	13	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
343	Tools, Shop and Garage Equip.	297	XXXXXX	XXXXXX	XXXXXX	XXXXXX	297
344	Laboratory Equipment	69	XXXXXX	XXXXXX	XXXXXX	XXXXXX	69
345	Power Operated Equipment	348	XXXXXX	XXXXXX	XXXXXX	XXXXXX	348
346	Communication Equipment	551	XXXXXX	XXXXXX	XXXXXX	XXXXXX	551
347	Miscellaneous Equipment	103	XXXXXX	XXXXXX	XXXXXX	XXXXXX	103
348	Other Tangible Plant	10	XXXXXX	XXXXXX	XXXXXX	XXXXXX	10
	Total Water Plant	160,918	0	37,195	3,743	115,429	4,551

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Quail Ridge

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Quail Ridge

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	0	0
304	Structures and Improvements	78	59	90	149
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	4,818	494	0	494
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	10,216	929	0	929
320	Water Treatment Equipment	(727)	170	0	170
330	Distribution Reservoirs and Standpipes	7,517	741	0	741
331	Transmission and Distribution Mains	2,230	1,620	0	1,620
333	Services	71	229	0	229
334	Meters and Meter Installations	(119)	123	0	123
335	Hydrants	37	148	0	148
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	827	229	868	1,097
341	Transportation Equipment	262	41	295	336
342	Stores Equipment	6	1	8	9
343	Tools, Shop and Garage Equip.	130	15	152	166
344	Laboratory Equipment	35	4	36	40
345	Power Operated Equipment	234	17	243	260
346	Communication Equipment	153	53	172	225
347	Miscellaneous Equipment	33	6	37	44
348	Other Tangible Plant	0	1	2	3
	Total Water Accumulated Depreciation	25,801	4,879	1,905	6,784

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	0
304	Structures and Improvements	3 (4)	0	116	119	108
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	5,312
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	7,106	0	0	7,106	4,039
320	Water Treatment Equipment	0	0	0	0	(557)
330	Distribution Reservoirs and Standpipes	0	0	0	0	8,258
331	Transmission and Distribution Mains	0	0	0	0	3,850
333	Services	0	0	0	0	300
334	Meters and Meter Installations	0	0	0	0	4
335	Hydrants	0	0	0	0	185
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	104 (4)	0	846 (3)	950	974
341	Transportation Equipment	25 (4)	6 (4)	266 (3)	285	313
342	Stores Equipment	0 (4)	0	7 (3)	7	7
343	Tools, Shop and Garage Equip.	2 (4)	0	161 (3)	163	133
344	Laboratory Equipment	1 (4)	0	44 (3)	45	30
345	Power Operated Equipment	7 (4)	0	240 (3)	247	248
346	Communication Equipment	0 (4)	0	205 (3)	205	172
347	Miscellaneous Equipment	1 (4)	0	51 (3)	52	25
348	Other Tangible Plant	0 (4)	0	0 (3)	0	3
	Total Water Accumulated Depreciation	7,250	6	1,936	9,180	23,404

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Quail Ridge

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		51,122
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	3,927
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		3,927
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>55,049</u>

Explain all debits charged to Account 271 below:

None

SYSTEM NAME: Lake / Quail Ridge

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	7	561 AVERAGE	3,927
Total Credits			<u><u>3,927</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	916
Debits during year:	
Accruals charge to Account 272	1,511
Other debits (specify):	
Total Debits	1,511
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>2,427</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Quail Ridge

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

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

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	37	44	20,684
461.2	Metered Sales to Commercial Customer	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
462	Total Metered Sales	<u>37</u>	<u>44</u>	<u>20,684</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>37</u>	<u>44 (7)</u>	<u>20,684</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			956
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			345
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			220
Total Other Water Revenues				
				<u>1,521</u>
Total Water Operating Revenues				
				<u><u>22,205</u></u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1		.2	
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)		
			1,315			
601	Salaries and Wages - Employees	4,434	196		0	
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0		0	
604	Employee Pensions and Benefits	1,454 (5)	64		0	
610	Purchased Water	0	0	X X X X X X		
615	Purchased Power	852	832		0	
616	Fuel for Power Purchased	0	0	X X X X X X		
618	Chemicals	194	0	X X X X X X		
620	Materials and Supplies	80	0		0	
631	Contractual Services - Eng.	0	0		0	
632	Contractual Services - Acct.	24	0		0	
633	Contractual Services - Legal	59	0		0	
634	Contractual Services - Mgt.	0	0		0	
635	Contractual Services - Testing	2,170	0		0	
636	Contractual Services - Other	701	0		0	
641	Rental of Building/Real Property	40	0		0	
642	Rental of Equipment	3	0		0	
650	Transportation Expenses	648	0		0	
656	Insurance - Vehicle	21	0		0	
657	Insurance - General Liability	45	0		0	
658	Insurance - Workmans's Comp	53 (5)	2		0	
659	Insurance - Other	6	0		0	
660	Advertising Expense	13	X X X X X X	X X X X X X		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	155	X X X X X X	X X X X X X		
667	Regulatory Commission Expenses - Other	45	0		0	
668	Water Resource Conservation Expense	0	0		0	
670	Bad Debt Expense	72	X X X X X X	X X X X X X		
675	Miscellaneous Expenses	1,348	939		0	
	Total Water Utility Expenses	12,416	2,033		0	

SYSTEM NAME: Lake / Quail Ridge

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	2,891	127	540	246	177	257
603	0	0	0	0	0	0
604	950	42	178	81	59	80
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	1	19
616	0	XXXXXX	0	XXXXXX	0	0
618	194	0	0	0	0	0
620	0	0	7	0	23	50
631	0	0	0	0	0	0
632	0	0	0	0	0	24
633	0	0	0	0	0	59
634	0	0	0	0	0	0
635	2,170	0	0	0	0	0
636	0	26	0	0	0	675
641	0	0	0	0	7	33
642	0	0	0	0	0	2
650	0	0	571	0	0	77
656	0	0	0	0	0	21
657	0	0	0	0	0	45
658	30	1	6	3	2	10
659	0	0	0	0	0	6
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	13
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	155
667	0	0	0	0	0	45
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	72	0
675	0	0	0	0	157	252
	<u>6,235</u>	<u>196</u>	<u>1,301</u>	<u>329</u>	<u>498</u>	<u>1,824</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	235,008
Less:			
108.1	Nonused and Useful Plant (1) Accumulated Depreciation	W-6(b)	59,684
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	72,145
252	Advances for Construction	F-21	0
Subtotal			103,179
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	19,492
Subtotal			122,671
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		6,833
	Other (Specify):		
	Deferred Taxes		(5,025)
	Regulatory Asset		2,393
WATER RATE BASE			126,872
WATER OPERATING INCOME			W-3 (5,234)
ACHIEVED RATE OF RETURN			<u>(4.13%)</u>

NOTES:

- (1) This amount taken from Projected Test Year for Docket 920199-WS
- (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. Johns / Remington Forest

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	38,227
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			38,227
401	Operating Expenses	W-10(a)	33,635
403	Depreciation Expense	W-6(a)	7,028
	Less: Amortization of CIAC	W-8(a)	1,799
Net Depreciation Expense			5,229
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1,720
408.11	Property Taxes		2,538
408.12	Payroll Taxes		1,701
408.13	Other Taxes and Licenses		4
Total Taxes Other Than Income			5,963
409.1	Income Taxes		(1,707)
410.1	Deferred Federal Income Taxes		468
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		(127)
Utility Operating Expenses			43,461
Utility Operating Income			(5,234)
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	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>(5,234)</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	3,798	0	0	3,798
303	Land and Land Rights	25,128	183	(128)	25,183
304	Structures and Improvements	406	5,928	(1,956)	4,378
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	19,964	0	0	19,964
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	11,977	0	0	11,977
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	31,147	0	0	31,147
320	Water Treatment Equipment	8,459	0	0	8,459
330	Distribution Reservoirs and Standpipes	52,067	0	0	52,067
331	Transmission and Distribution Mains	48,268	0	0	48,268
333	Services	11,515	0	0	11,515
334	Meters and Meter Installations	3,721	(0)	(29)	3,692
335	Hydrants	8,500	0	0	8,500
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	3,086	0	(3,086)	0
340	Office Furniture and Equip	609	2,991	(609)	2,991
341	Transportation Equipment	24	573	(24)	573
342	Stores Equipment	24	24	(24)	24
343	Tools, Shop and Garage Equip	505	532	(505)	532
344	Laboratory Equipment	157	124	(157)	124
345	Power Operated Equipment	741	625	(741)	625
346	Communication Equipment	1,168	989	(1,168)	989
347	Miscellaneous Equipment	232	185	(232)	185
348	Other Tangible Plant	0	19	0	19
	Total Water Plant	231,472	12,171	(8,635)	235,008

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP
 SYSTEM NAME: St. Johns / Remington Forest

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	INTANGIBLE PLANT (g)	PUMPING PLANT (h)	TREATMENT PLANT (i)	DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	3,798	3,798	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	25,183	XXXXXX	0	25,000	0	183
304	Structures and Improvements	4,378	XXXXXX	0	2,450	0	1,928
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	19,964	XXXXXX	19,964	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	11,977	XXXXXX	11,977	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	31,147	XXXXXX	26,347	8,459	4,800	XXXXXX
312	Water Treatment Equipment	8,459	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
320	Distribution Reservoirs and Standpipes	52,067	XXXXXX	XXXXXX	XXXXXX	52,067	XXXXXX
330	Transmission and Distribution Mains	48,268	XXXXXX	XXXXXX	XXXXXX	48,268	XXXXXX
333	Services	11,515	XXXXXX	XXXXXX	XXXXXX	11,515	XXXXXX
334	Meters and Meter Installations	3,692	XXXXXX	XXXXXX	XXXXXX	3,692	XXXXXX
335	Hydrants	8,500	XXXXXX	XXXXXX	XXXXXX	8,500	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	0	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	2,991	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,991
340	Office Furniture and Equip	573	XXXXXX	XXXXXX	XXXXXX	XXXXXX	573
341	Transportation Equipment	24	XXXXXX	XXXXXX	XXXXXX	XXXXXX	24
342	Stores Equipment	532	XXXXXX	XXXXXX	XXXXXX	XXXXXX	532
343	Tools, Shop and Garage Equip.	124	XXXXXX	XXXXXX	XXXXXX	XXXXXX	124
344	Laboratory Equipment	625	XXXXXX	XXXXXX	XXXXXX	XXXXXX	625
345	Power Operated Equipment	989	XXXXXX	XXXXXX	XXXXXX	XXXXXX	989
346	Communication Equipment	185	XXXXXX	XXXXXX	XXXXXX	XXXXXX	185
347	Miscellaneous Equipment	19	XXXXXX	XXXXXX	XXXXXX	XXXXXX	19
348	Other Tangible Plant	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Water Plant		235,008	3,798	58,288	35,909	128,842	8,171

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

UTILITY NAME: SOUTHERN STATES UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	911	95	0	95
304	Structures and Improvements	483	132	162	(3)
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,385	665	0	665
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,150	343	0	343
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	6,022	1,557	0	1,557
320	Water Treatment Equipment	5,478	385	0	385
330	Distribution Reservoirs and Standpipes	18,008	1,406	0	1,406
331	Transmission and Distribution Mains	15,237	1,125	0	1,125
333	Services	3,575	288	0	288
334	Meters and Meter Installations	(6,551)	186	0	186
335	Hydrants	2,255	189	0	189
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	1,788	410	1,559	(3)
341	Transportation Equipment	567	73	530	(3)
342	Stores Equipment	13	1	14	(3)
343	Tools, Shop and Garage Equip.	281	26	273	(3)
344	Laboratory Equipment	75	8	64	(3)
345	Power Operated Equipment	507	31	437	(3)
346	Communication Equipment	331	95	309	(3)
347	Miscellaneous Equipment	72	12	67	(3)
348	Other Tangible Plant	0	1	4	(3)
	Total Depreciation Water Plant	53,587	7,028	3,420	10,448
	In Service				

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: St. Johns / Remington Forest

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER 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)
301/302	Organization	0	0	0	0	1,006
304	Structures and Improvements	6	(4)	189	(3)	583
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	4,050
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	1,493
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	7,579
320	Water Treatment Equipment	0	0	0	0	5,863
330	Distribution Reservoirs and Standpipes	0	0	0	0	19,414
331	Transmission and Distribution Mains	0	0	0	0	16,362
333	Services	0	0	0	0	3,863
334	Meters and Meter Installations	29	0	0	29	(6,394)
335	Hydrants	0	0	0	0	2,444
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	188	(4)	1,821	(3)	1,749
341	Transportation Equipment	45	(4)	574	(3)	561
342	Stores Equipment	0	(4)	16	(3)	13
343	Tools, Shop and Garage Equip.	3	(4)	337	(3)	239
344	Laboratory Equipment	1	(4)	91	(3)	55
345	Power Operated Equipment	13	(4)	517	(3)	445
346	Communication Equipment	1	(4)	424	(3)	310
347	Miscellaneous Equipment	2	(4)	104	(3)	45
348	Other Tangible Plant	0	(4)	0	(3)	5
	Total Depreciation Water Plant In Service	286	10	4,074	4,351	59,684

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		70,766
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,379
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>72,145</u>

Explain all debits charged to Account 271 below:
None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

**WATER CIAC SCHEDULE "A"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connection	1	1,379	1,379
Total Credits			<u><u>1,379</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	17,693
Debits during year: Accruals charge to Account 272	1,799
Other debits (specify):	
Total Debits	1,799
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>19,492</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

WATER 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)
		TOTAL CREDITS <u>0</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0 (20)	\$0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	80	79	37,855
461.2	Metered Sales to Commercial Customers	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
Total Metered Sales		80	79	\$37,855
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue		0	0	\$0
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>80</u>	<u>79</u> (7)	<u>\$37,855</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			160
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			212
Total Other Water Revenues				\$372
Total Water Operating Revenues				<u>\$38,227</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Remington Forest

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	13,416	2,540	272
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	4,403 (5)	835	89
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,446	2,410	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	500	0	X X X X X X
620	Materials and Supplies	5,912	1	3,924
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	42	0	0
633	Contractual Services - Legal	106	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	1,880	0	0
636	Contractual Services - Other	1,258	0	0
641	Rental of Building/Real Property	72	0	0
642	Rental of Equipment	5	0	0
650	Transportation Expenses	1,798	0	0
656	Insurance - Vehicle	38	0	0
657	Insurance - General Liability	81	0	0
658	Insurance - Workman's Compensation	151 (5)	26	3
659	Insurance - Other	10	0	0
660	Advertising Expense	24	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	153	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	81	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	130	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,129	395	0
	Total Water Utility Expenses	<u>33,635</u>	<u>6,207</u>	<u>4,288</u>

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)
	601	5,938	1,468	212	2,206	318
603	0	0	0	0	0	0
604	1,952	483	70	725	105	144
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	1	34
616	0	XXXXXX	0	XXXXXX	0	0
618	500	0	0	0	0	0
620	62	1,450	0	345	41	89
631	0	0	0	0	0	0
632	0	0	0	0	0	42
633	0	0	0	0	0	106
634	0	0	0	0	0	0
635	1,880	0	0	0	0	0
636	0	47	0	0	0	1,211
641	0	0	0	0	12	60
642	0	0	0	0	1	4
650	0	0	1,659	0	0	139
656	0	0	0	0	0	38
657	0	0	0	0	0	81
658	0	0	0	0	0	0
659	61	15	2	23	3	18
660	0	0	0	0	0	10
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	24
667	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	153
668	0	0	0	0	0	81
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	130	0
675	0	0	0	0	282	453
	<u>10,393</u>	<u>3,462</u>	<u>1,943</u>	<u>3,299</u>	<u>894</u>	<u>3,149</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	143,322
Less:			
	Nonused and Useful Plant (1)		6,124
108.1	Accumulated Depreciation	W-6(b)	63,225
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	26,109
252	Advances for Construction	F-21	0
Subtotal			<u>47,865</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	20,316
Subtotal			<u>68,181</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		6,119
	Other (Specify):		
	Deferred Taxes		(4,374)
	Regulatory Assets		3,143
WATER RATE BASE			73,068
WATER OPERATING INCOME		W-3	867
ACHIEVED RATE OF RETURN			<u>1.19%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / River Grove

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	40,498
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>40,498</u>
401	Operating Expenses	W-10(a)	30,274
403	Depreciation Expense	W-6(a)	5,154
	Less: Amortization Of CIAC	W-8(a)	773
Net Depreciation Expense			<u>4,381</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1,822
408.11	Property Taxes		1,053
408.12	Payroll Taxes		1,063
408.13	Other Taxes and Licenses		6
408	Total Taxes Other Than Income		3,945
409.1	Income Taxes		703
410.1	Deferred Federal Income Taxes		413
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(85)
Utility Operating Expenses			39,631
Utility Operating Income			867
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>867</u></u>

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land and Land Rights	3,679	245	(168)	3,756
304	Structures and Improvements	26,746	2,586	(2,567)	26,765
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,139	0	0	3,139
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	3,087	0	0	3,087
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	23,203	1	0	23,204
320	Water Treatment Equipment	3,379	2,693	0	6,072
330	Distribution Reservoirs and Standpipes	39,939	0	0	39,939
331	Transmission and Distribution Mains	22,098	0	0	22,098
333	Services	2,418	0	0	2,418
334	Meters and Meter Installations	4,814	100	(201)	4,713
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	4,051	4,013	(4,051)	4,013
341	Transportation Equipment	799	768	(799)	768
342	Stores Equipment	32	32	(32)	32
343	Tools, Shop and Garage Equip.	663	714	(663)	714
344	Laboratory Equipment	206	166	(206)	166
345	Power Operated Equipment	973	838	(973)	838
346	Communication Equipment	1,533	1,327	(1,533)	1,327
347	Miscellaneous Equipment	305	248	(305)	248
348	Other Tangible Plant	0	25	0	25
	Total Water Plant	141,064	13,757	(11,498)	143,322

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	3,756	XXXXXX	3,511	0	0	245
304	Structures and Improvements	26,765	XXXXXX	24,178	0	0	2,587
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	3,139	XXXXXX	3,139	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	3,087	XXXXXX	3,087	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	23,204	XXXXXX	2,632	0	20,572	XXXXXX
320	Water Treatment Equipment	6,072	XXXXXX	XXXXXX	6,072	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	39,939	XXXXXX	XXXXXX	XXXXXX	39,939	XXXXXX
331	Transmission and Distribution Mains	22,098	XXXXXX	XXXXXX	XXXXXX	22,098	XXXXXX
333	Services	2,418	XXXXXX	XXXXXX	XXXXXX	2,418	XXXXXX
334	Meters and Meter Installations	4,713	XXXXXX	XXXXXX	XXXXXX	4,713	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	4,013	XXXXXX	0	0	0	4,013
340	Office Furniture and Equip	768	XXXXXX	XXXXXX	XXXXXX	XXXXXX	768
341	Transportation Equipment	32	XXXXXX	XXXXXX	XXXXXX	XXXXXX	32
342	Stores Equipment	714	XXXXXX	XXXXXX	XXXXXX	XXXXXX	714
343	Tools, Shop and Garage Equip.	166	XXXXXX	XXXXXX	XXXXXX	XXXXXX	166
344	Laboratory Equipment	838	XXXXXX	XXXXXX	XXXXXX	XXXXXX	838
345	Power Operated Equipment	1,327	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,327
346	Communication Equipment	248	XXXXXX	XXXXXX	XXXXXX	XXXXXX	248
347	Miscellaneous Equipment	25	XXXXXX	XXXXXX	XXXXXX	XXXXXX	25
348	Other Tangible Plant	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
Total Water Plant		143,322	0	36,547	6,072	89,740	10,963

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / River Grove

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / River Grove

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	0	0
304	Structures and Improvements	11,791	811	218	1,029
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,087	104	0	104
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,582	89	0	89
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	15,892	1,160	0	1,160
320	Water Treatment Equipment	(3,686)	215	0	215
330	Distribution Reservoirs and Standpipes	17,370	1,079	0	1,079
331	Transmission and Distribution Mains	9,204	515	0	515
333	Services	1,262	61	0	61
334	Meters and Meter Installations	1,281	238	0	238
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	2,346	551	2,092	2,643
341	Transportation Equipment	745	98	712	810
342	Stores Equipment	18	2	19	21
343	Tools, Shop and Garage Equip.	368	35	366	401
344	Laboratory Equipment	99	11	86	97
345	Power Operated Equipment	665	41	586	627
346	Communication Equipment	434	127	414	541
347	Miscellaneous Equipment	95	16	90	106
348	Other Tangible Plant	0	1	6	7
	Total Water Accumulated Depreciation	61,553	5,154	4,588	9,742

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Putnam / River Grove

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	0
304	Structures and Improvements	8 (4)	0	330	337	12,483
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	2,191
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	13	13	1,658
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	2,085	2,085	14,967
320	Water Treatment Equipment	0	0	0	0	(3,471)
330	Distribution Reservoirs and Standpipes	0	0	3	3	18,446
331	Transmission and Distribution Mains	0	0	0	0	9,719
333	Services	0	0	0	0	1,323
334	Meters and Meter Installations	201	0	0	201	1,318
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	252 (4)	0	2,391	2,643	2,346
341	Transportation Equipment	61 (4)	13 (4)	754	801	753
342	Stores Equipment	0 (4)	0	22	22	17
343	Tools, Shop and Garage Equip.	4 (4)	0	444	448	321
344	Laboratory Equipment	2 (4)	0	121	123	73
345	Power Operated Equipment	17 (4)	0	679	695	597
346	Communication Equipment	1 (4)	0	559	560	416
347	Miscellaneous Equipment	2 (4)	0	138	140	61
348	Other Tangible Plant	0 (4)	0	0	0	6
	Total Water Accumulated Depreciation	547	13	7,537	8,070	63,225

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / River Grove

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		26,109
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-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>26,109</u>

Explain all debits charged to Account 271 below:
None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / River Grove

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 WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	19,543
Debits during year:	
Accruals charge to Account 272	773
Other debits (specify):	
Total Debits	773
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>20,316</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / River Grove

WATER CIAC SCHEDULE "B"

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
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>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / River Grove

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	105	106	40,038
461.2	Metered Sales to Commercial Customer	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>105</u>	<u>106</u>	<u>40,038</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>105</u>	<u>106 (7)</u>	<u>40,038</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			520
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(60)
Total Other Water Revenues				
				460
Total Water Operating Revenues				
				<u>40,498</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			2,597	
601	Salaries and Wages - Employees	8,946	778	84
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,931 (5)	256	28
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	958	258	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	880	0	X X X X X X
620	Materials and Supplies	5,537	1	3,962
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	57	0	0
633	Contractual Services - Legal	143	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,383	0	0
636	Contractual Services - Other	2,078	0	0
641	Rental of Building/Real Property	97	0	0
642	Rental of Equipment	6	0	0
650	Transportation Expenses	3,100	0	0
656	Insurance - Vehicle	51	0	0
657	Insurance - General Liability	109	0	0
658	Insurance - Workmans's Comp	109 (5)	8	1
659	Insurance - Other	14	0	0
660	Advertising Expense	32	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	374	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	109	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	174	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,185	1,200	0
	Total Water Utility Expenses	<u>30,274</u>	<u>2,501</u>	<u>4,074</u>

SYSTEM NAME: Putnam / River Grove

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
	601	5,223	396	0	1,419	426
603						
	0	0	0	0	0	0
604	1,717	130	0	466	141	193
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	652	XXXXXX	0	XXXXXX	2	46
616	0	XXXXXX	0	XXXXXX	0	0
618	880	0	0	0	0	0
620	39	1,046	0	314	55	120
631	0	0	0	0	0	0
632	0	0	0	0	0	57
633	0	0	0	0	0	143
634	0	0	0	0	0	0
635	2,383	0	0	0	0	0
636	0	453	0	0		1,625
641	0	0	0	0	16	80
642	0	0	0	0	1	5
650	0	0	2,914	0	0	186
656	0	0	0	0	0	51
657	0	0	0	0	0	109
658	54	4	0	15	4	24
659	0	0	0	0	0	14
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	32
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	374
667	0	0	0	0	0	109
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	174	0
675	0	0	0	0	378	607
	<u>10,948</u>	<u>2,029</u>	<u>2,914</u>	<u>2,214</u>	<u>1,199</u>	<u>4,394</u>

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

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
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Sugar Mill	1801	Asset	3713	37,479.62
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UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

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	90 AVERAGE	360
Total Credits			<u>360</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	11,464
Debits during year: Accruals charge to Account 272 Other debits (specify):	183
Total Debits	183
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>11,647</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

WATER CIAC SCHEDULE "B"

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

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	113	113	28,495
461.2	Metered Sales to Commercial Customer	13	13	51,629
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>126</u>	<u>126</u>	<u>80,124</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>126</u>	<u>126 (7)</u>	<u>80,124</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			720
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			310
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			1,802
	Total Other Water Revenues			2,832
	Total Water Operating Revenues			<u>82,956</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1		.2	
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)		
			3,684			
601	Salaries and Wages - Employees	12,451	900		76	
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0		0	
604	Employee Pensions and Benefits	4,081 (5)	296		25	
610	Purchased Water	0	0		X X X X X X	
615	Purchased Power	2,062	2,005		0	
616	Fuel for Power Purchased	264	264		X X X X X X	
618	Chemicals	523	0		X X X X X X	
620	Materials and Supplies	1,040	1		341	
631	Contractual Services - Eng.	0	0		0	
632	Contractual Services - Acct.	68	0		0	
633	Contractual Services - Legal	169	0		0	
634	Contractual Services - Mgt.	0	0		0	
635	Contractual Services - Testing	2,835	0		0	
636	Contractual Services - Other	2,787	0		0	
641	Rental of Building/Real Property	1,052	0		0	
642	Rental of Equipment	8	0		0	
650	Transportation Expenses	3,586	0		0	
656	Insurance - Vehicle	61	0		0	
657	Insurance - General Liability	129	0		0	
658	Insurance - Workmans's Comp	149 (5)	9		1	
659	Insurance - Other	16	0		0	
660	Advertising Expense	38	X X X X X X		X X X X X X	
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	444	X X X X X X		X X X X X X	
667	Regulatory Commission Expenses - Other	129	0		0	
668	Water Resource Conservation Expense	0	0		0	
670	Bad Debt Expense	207	X X X X X X		X X X X X X	
675	Miscellaneous Expenses	1,359	188		0	
	Total Water Utility Expenses	<u>33,458</u>	<u>3,663</u>		<u>443</u>	

SYSTEM NAME: Marion / Salt Springs

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	7,338	353	908	1,632	507	737
603	0	0	0	0	0	0
604	2,412	116	298	536	168	230
610	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	0
615	0	XXXXXXXX	0	XXXXXXXX	2	54
616	0	XXXXXXXX	0	XXXXXXXX	0	0
618	523	0	0	0	0	0
620	17	112	147	214	66	142
631	0	0	0	0	0	0
632	0	0	0	0	0	68
633	0	0	0	0	0	169
634	0	0	0	0	0	0
635	2,835	0	0	0	0	0
636	0	855	0	0	0	1,932
641	0	0	937	0	19	96
642	0	0	0	0	1	6
650	0	0	3,365	0	0	221
656	0	0	0	0	0	61
657	0	0	0	0	0	129
658	76	4	9	17	5	28
659	0	0	0	0	0	16
660	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	38
666	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	444
667	0	0	0	0	0	129
668	0	0	0	0	0	0
670	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	207	0
675	0	0	0	0	449	722
	<u>13,201</u>	<u>1,440</u>	<u>5,665</u>	<u>2,399</u>	<u>1,425</u>	<u>5,222</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	16,139
Less:			
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	886
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	7,667
252	Advances for Construction	F-21	0
	Subtotal		<u>7,586</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	3,589
	Subtotal		<u>11,175</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)		630
	Other (Specify):		
	Deferred Taxes		(436)
	Regulatory Assets		393
	WATER RATE BASE		11,763
	WATER OPERATING INCOME	W-3	2,613
	ACHIEVED RATE OF RETURN		<u>22.21%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Samira Villas

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	7,724
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>7,724</u>
401	Operating Expenses	W-10(a)	3,077
403	Depreciation Expense	W-6(a)	507
	Less: Amortization Of CIAC	W-8(a)	265
Net Depreciation Expense			<u>242</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		348
408.11	Property Taxes		213
408.12	Payroll Taxes		146
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		707
409.1	Income Taxes		1,053
410.1	Deferred Federal Income Taxes		41
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(10)
Utility Operating Expenses			5,111
Utility Operating Income			2,613
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>2,613</u></u>

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

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	426	0	0	426
303	Land and Land Rights	3	5	(3)	5
304	Structures and Improvements	3,959	49	(49)	3,959
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,484	0	0	1,484
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	1,909	0	0	1,909
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	1,626	0	0	1,626
331	Transmission and Distribution Mains	5,881	0	0	5,881
333	Services	0	0	0	0
334	Meters and Meter Installations	696	0	0	696
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	77	76	(77)	76
341	Transportation Equipment	15	14	(15)	14
342	Stores Equipment	1	1	(1)	1
343	Tools, Shop and Garage Equip.	13	13	(13)	13
344	Laboratory Equipment	4	3	(4)	3
345	Power Operated Equipment	19	16	(19)	16
346	Communication Equipment	29	25	(29)	25
347	Miscellaneous Equipment	6	5	(6)	5
348	Other Tangible Plant	0	0	0	0
	Total Water Plant	16,148	207	(216)	16,139

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	426	426	X	X	X	X
303	Land and Land Rights	5	X	X	X	X	X
304	Structures and Improvements	3,959	X	X	3,910	0	0
305	Collecting and Impounding Reservoirs	0	X	X	X	X	X
306	Lake, River and Other Intakes	0	X	X	X	X	X
307	Wells and Springs	1,484	X	1,484	X	X	X
308	Infiltration Galleries and Tunnels	0	X	X	X	X	X
309	Supply Mains	0	X	X	X	X	X
310	Power Generation Equipment	0	X	X	X	X	X
311	Pumping Equipment	1,909	X	1,366	543	0	0
320	Water Treatment Equipment	0	X	X	0	X	X
330	Distribution Reservoirs and Standpipes	1,626	X	X	X	1,626	X
331	Transmission and Distribution Mains	5,881	X	X	X	5,881	X
333	Services	0	X	X	X	0	X
334	Meters and Meter Installations	696	X	X	X	696	X
335	Hydrants	0	X	X	X	0	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc Equipment	0	X	X	X	0	X
340	Office Furniture and Equip	76	X	X	X	0	76
341	Transportation Equipment	14	X	X	X	X	14
342	Stores Equipment	1	X	X	X	X	1
343	Tools, Shop and Garage Equip.	13	X	X	X	X	13
344	Laboratory Equipment	3	X	X	X	X	3
345	Power Operated Equipment	16	X	X	X	X	16
346	Communication Equipment	25	X	X	X	X	25
347	Miscellaneous Equipment	5	X	X	X	X	5
348	Other Tangible Plant	0	X	X	X	X	0
Total Water Plant		16,139	426	2,850	4,453	8,203	207

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	(33)	11	0	11
304	Structures and Improvements	207	119	4	124
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	677	49	0	49
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	192	95	0	95
320	Water Treatment Equipment	25	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	(140)	44	0	44
331	Transmission and Distribution Mains	(870)	137	0	137
333	Services	0	0	0	0
334	Meters and Meter Installations	276	35	0	35
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	45	10	39	50
341	Transportation Equipment	14	2	13	15
342	Stores Equipment	0	2	0	2
343	Tools, Shop and Garage Equip.	7	1	7	8
344	Laboratory Equipment	2	0	2	2
345	Power Operated Equipment	13	1	11	12
346	Communication Equipment	8	2	8	10
347	Miscellaneous Equipment	2	0	2	2
348	Other Tangible Plant	0	0	0	0
	Total Water Accumulated Depreciation	<u>425</u>	<u>507</u>	<u>87</u>	<u>593</u>

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

UTILITY NAME: FLORIDA WATER SERVICES CORP. SYSTEM NAME: Marion / Samira Villas
 YEAR OF REPORT: DECEMBER 31, 2000

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO.	ACCOUNT NAME	(c) YEARS	(d) LIFE SALVAGE IN PERCENT	(e) SERVICE NET RATE APPLIED (100% - d) / c
301/302	Organization Costs/Franchises	40	---	2.500%
304	Structures and Improvements	33	---	3.030%
305	Collecting and Impounding Reservoir	50	---	2.000%
306	Lake, River and Other Intakes	40	---	2.500%
307	Wells and Springs	30	---	3.333%
308	Infiltration Galleries and Tunnels	40	---	2.500%
309	Supply Mains	35	---	2.857%
310	Power Generation Equipment	20	---	5.000%
311	Pumping Equipment	20	---	5.000%
320	Water Treatment Equipment	22	---	4.545%
330	Distribution Reservoirs and Standp	37	---	2.703%
331	Transmission and Distribution Mains	43	---	2.326%
333	Services	40	---	2.500%
334	Meters and Meter Installations	20	---	5.000%
335	Hydrants	45	---	2.222%
336	Backflow Prevention Devices	43	---	2.326%
339	Other Plant and Miscellaneous Equip	25	---	4.000%
340	Office Furniture and Equip	15/6	---	6.670/16.670%
341	Transportation Equipment	6	---	16.667%
342	Stores Equipment	18	---	5.556%
343	Tools, Shop and Garage Equip.	16	---	6.250%
344	Laboratory Equipment	15	---	6.667%
345	Power Operated Equipment	12	---	8.333%
346	Communication Equipment	10	---	10.000%
347	Miscellaneous Equipment	15	---	6.667%
348	Other Tangible Plant	10	---	10.000%
	Allocated General Plant	VARIOUS	---	VARIOUS

Water Plant Composite Depreciation Rate *

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT
DECEMBER 31, 2000

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	(22)
304	Structures and Improvements	0 (4)	0	5	5 (3)	326
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	726
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	287
320	Water Treatment Equipment	0	0	25	25 (2)	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	(96)
331	Transmission and Distribution Mains	0	0	0	0	(733)
333	Services	0	0	0	0	0
334	Meters and Meter Installations	0	0	0	0	311
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	5 (4)	0	46	51 (3)	44
341	Transportation Equipment	1 (4)	0 (4)	14	15 (3)	14
342	Stores Equipment	0 (4)	0	0	0 (3)	0
343	Tools, Shop and Garage Equip.	0 (4)	0	8	8 (3)	6
344	Laboratory Equipment	0 (4)	0	2	2 (3)	1
345	Power Operated Equipment	0 (4)	0	13	13 (3)	11
346	Communication Equipment	0 (4)	0	10	10 (3)	8
347	Miscellaneous Equipment	0 (4)	0	3	3 (3)	1
348	Other Tangible Plant	0 (4)	0	0	0 (3)	0
	Total Water Accumulated Depreciation	7	0	127	133	886

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Samira Villas

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		7,667
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-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>7,667</u>

Explain all debits charged to Account 271 below:

None

SYSTEM NAME: Marion / Samira Villas

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 WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	3,324
Debits during year:	
Accruals charge to Account 272	265
Other debits (specify):	
Total Debits	265
Credits during year (specify):	
Total Credits	<u><u>0</u></u>
Balance end of year	<u><u>3,589</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Samira Villas

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
CONTRACTOR 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 / Samira Villas

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	0	0	0
461.2	Metered Sales to Commercial Customer	2	2	7,508
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>2</u>	<u>2</u>	<u>7,508</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>2</u>	<u>2 (7)</u>	<u>7,508</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			0
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			216
	Total Other Water Revenues			216
	Total Water Operating Revenues			<u>7,724</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1		.2	
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)		
			357			
601	Salaries and Wages - Employees	1,106	1,055		0	
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0		0	
604	Employee Pensions and Benefits	363 (5)	347		0	
610	Purchased Water	0	0	X X X X X X		
615	Purchased Power	370	369		0	
616	Fuel for Power Purchased	0	0	X X X X X X		
618	Chemicals	51	0	X X X X X X		
620	Materials and Supplies	243	0		0	
631	Contractual Services - Eng.	0	0		0	
632	Contractual Services - Acct.	1	0		0	
633	Contractual Services - Legal	3	0		0	
634	Contractual Services - Mgt.	0	0		0	
635	Contractual Services - Testing	266	0		0	
636	Contractual Services - Other	422	0		0	
641	Rental of Building/Real Property	2	0		0	
642	Rental of Equipment	0	0		0	
650	Transportation Expenses	4	0		0	
656	Insurance - Vehicle	1	0		0	
657	Insurance - General Liability	2	0		0	
658	Insurance - Workmans's Comp	12 (5)	11		0	
659	Insurance - Other	0	0		0	
660	Advertising Expense	1	X X X X X X	X X X X X X		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	7	X X X X X X	X X X X X X		
667	Regulatory Commission Expenses - Other	2	0		0	
668	Water Resource Conservation Expense	0	0		0	
670	Bad Debt Expense	3	X X X X X X	X X X X X X		
675	Miscellaneous Expenses	220	201		0	
	Total Water Utility Expenses	<u>3,077</u>	<u>1,983</u>		<u>0</u>	

SYSTEM NAME: Marion / Samira Villas

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	31	0	0	0	8	12
603						
	0	0	0	0	0	0
604	10	0	0	0	3	4
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	0	1
616	0	XXXXXX	0	XXXXXX	0	0
618	51	0	0	0	0	0
620	0	240	0	0	1	2
631	0	0	0	0	0	0
632	0	0	0	0	0	1
633	0	0	0	0	0	3
634	0	0	0	0	0	0
635	266	0	0	0	0	0
636	0	391	0	0		31
641	0	0	0	0	0	2
642	0	0	0	0	0	0
650	0	0	0	0	0	4
656	0	0	0	0	0	1
657	0	0	0	0	0	2
658	0	0	0	0	0	0
659	0	0	0	0	0	0
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	1
666						
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	7
667	0	0	0	0	0	2
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3	0
675	0	0	0	0	7	11
	<u>359</u>	<u>631</u>	<u>0</u>	<u>0</u>	<u>23</u>	<u>83</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	2,054,820
Less:			
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	453,729
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	454,339
252	Advances for Construction	F-21	0
Subtotal			<u>1,146,751</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	139,825
Subtotal			<u>1,286,576</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	(26,095)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	19,548
	Working Capital Allowance (3)		40,048
	Other (Specify):		
	Deferred Taxes		(35,191)
	Regulatory Assets		53,156
WATER RATE BASE			1,338,043
WATER OPERATING INCOME		W-3	181,018
ACHIEVED RATE OF RETURN			<u>13.53%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Silver Lake Estates/Western Shores

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	570,299
469	Less: Guaranteed Revenue and AFPI	W-9	2,297
Net Operating Revenues			<u>568,002</u>
401	Operating Expenses	W-10(a)	201,613
403	Depreciation Expense	W-6(a)	74,006
	Less: Amortization Of CIAC	W-8(a)	12,695
Net Depreciation Expense			<u>61,311</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	<u>(652)</u>
407	Amortization Expense	F-8	
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		25,664
408.11	Property Taxes		26,448
408.12	Payroll Taxes		3,745
408.13	Other Taxes and Licenses		77
408	Total Taxes Other Than Income		55,934
409.1	Income Taxes		66,802
410.1	Deferred Federal Income Taxes		3,217
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(1,241)
Utility Operating Expenses			386,984
Utility Operating Income			181,018
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	2,297
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>183,315</u></u>

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	3,909	0	0	3,909
303	Land and Land Rights	6,957	3,414	(2,349)	8,022
304	Structures and Improvements	131,870	36,037	(35,794)	132,113
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	27,637	0	0	27,637
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	208,304	0	0	208,304
310	Power Generation Equipment	102,786	0	0	102,786
311	Pumping Equipment	364,514	0	0	364,514
320	Water Treatment Equipment	147,299	0	0	147,299
330	Distribution Reservoirs and Standpipes	50,647	0	0	50,647
331	Transmission and Distribution Mains	573,373	204,000	0	777,373
333	Services	25,955	0	0	25,955
334	Meters and Meter Installations	88,099	4,044	(5,647)	86,496
335	Hydrants	6,459	0	0	6,459
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	56,480	0	0	56,480
340	Office Furniture and Equip	11,136	55,913	(56,480)	10,706
341	Transportation Equipment	443	10,706	(11,136)	450
342	Stores Equipment	9,246	450	(443)	9,953
343	Tools, Shop and Garage Equip.	2,869	9,953	(9,246)	2,311
344	Laboratory Equipment	13,561	2,311	(2,869)	11,678
345	Power Operated Equipment	21,379	11,678	(13,561)	18,485
346	Communication Equipment	4,253	18,485	(21,379)	3,461
347	Miscellaneous Equipment	0	3,461	(4,253)	348
348	Other Tangible Plant	0	348	0	348
	Total Water Plant	1,857,176	360,801	(163,157)	2,054,820

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	3,909	3,909	X	X	X	X
303	Land and Land Rights	8,022	X	X	X	X	X
304	Structures and Improvements	132,113	X	X	X	X	X
305	Collecting and Impounding Reservoirs	0	X	X	X	X	X
306	Lake, River and Other Intakes	0	X	X	X	X	X
307	Wells and Springs	27,637	X	X	X	X	X
308	Infiltration Galleries and Tunnels	0	X	X	X	X	X
309	Supply Mains	208,304	X	X	X	X	X
310	Power Generation Equipment	102,786	X	X	X	X	X
311	Pumping Equipment	364,514	X	X	X	X	X
320	Water Treatment Equipment	147,299	X	X	X	X	X
330	Distribution Reservoirs and Standpipes	50,647	X	X	X	X	X
331	Transmission and Distribution Mains	777,373	X	X	X	X	X
333	Services	25,955	X	X	X	X	X
334	Meters and Meter Installations	86,496	X	X	X	X	X
335	Hydrants	6,459	X	X	X	X	X
336	Backflow Prevention Devices	0	X	X	X	X	X
339	Other Plant and Misc Equipment	55,913	X	X	X	X	X
340	Office Furniture and Equip	10,706	X	X	X	X	X
341	Transportation Equipment	450	X	X	X	X	X
342	Stores Equipment	9,953	X	X	X	X	X
343	Tools, Shop and Garage Equip.	2,311	X	X	X	X	X
344	Laboratory Equipment	11,678	X	X	X	X	X
345	Power Operated Equipment	18,485	X	X	X	X	X
346	Communication Equipment	3,461	X	X	X	X	X
347	Miscellaneous Equipment	348	X	X	X	X	X
348	Other Tangible Plant						
	Total Water Plant	2,054,820	3,909	494,762	250,021	1,153,365	152,763

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Silver Lake Estates/Western Shores

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Silver Lake Estates/Western Shores

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	822	97	0	97
304	Structures and Improvements	20,526	4,003	3,034	7,037
305	Collecting and Impounding Reservoirs	2	(1)	0	(1)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	14,465	(665)	0	(665)
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	19,985	5,958	0	5,958
310	Power Generation Equipment	28,886	5,139	0	5,139
311	Pumping Equipment	32,098	18,225	0	18,225
320	Water Treatment Equipment	16,847	6,702	0	6,702
330	Distribution Reservoirs and Standpipes	4,303	1,367	0	1,367
331	Transmission and Distribution Mains	175,262	15,737	0	15,737
333	Services	6,295	649	0	649
334	Meters and Meter Installations	15,436	4,364	0	4,364
335	Hydrants	397	143	0	143
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	228	(0)	0	(0)
340	Office Furniture and Equip	32,716	7,671	29,153	36,824
341	Transportation Equipment	10,382	1,368	9,916	11,284
342	Stores Equipment	247	24	264	288
343	Tools, Shop and Garage Equip.	5,135	490	5,098	5,588
344	Laboratory Equipment	1,381	151	1,199	1,350
345	Power Operated Equipment	9,275	578	8,163	8,741
346	Communication Equipment	6,055	1,770	5,770	7,540
347	Miscellaneous Equipment	1,325	218	1,257	1,475
348	Other Tangible Plant	5	17	78	95
	Total Water Accumulated Depreciation	402,073	74,006	63,932	137,938

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Silver Lake Estates/Western Sh

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	919
304	Structures and Improvements	105 (4)	0	3,481	3,586	23,977
305	Collecting and Impounding Reservoirs	0	0	1 (2)	1	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	13,800
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	25,943
310	Power Generation Equipment	0	0	1,067 (2)	1,067	32,958
311	Pumping Equipment	0	0	0	0	50,323
320	Water Treatment Equipment	0	0	0	0	23,549
330	Distribution Reservoirs and Standpipes	0	0	14 (2)	14	5,656
331	Transmission and Distribution Mains	0	0	0	0	190,999
333	Services	0	0	0	0	6,944
334	Meters and Meter Installations	5,647	0	0	5,647	14,153
335	Hydrants	0	0	0	0	540
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	228 (2)	228	0
340	Office Furniture and Equip	3,508 (4)	0	33,341 (3)	36,848	32,692
341	Transportation Equipment	844 (4)	186 (4)	10,511 (3)	11,169	10,497
342	Stores Equipment	0 (4)	0	296 (3)	296	239
343	Tools, Shop and Garage Equip.	59 (4)	0	6,189 (3)	6,247	4,476
344	Laboratory Equipment	21 (4)	0	1,688 (3)	1,709	1,022
345	Power Operated Equipment	236 (4)	0	9,463 (3)	9,699	8,318
346	Communication Equipment	14 (4)	0	7,791 (3)	7,805	5,790
347	Miscellaneous Equipment	31 (4)	0	1,923 (3)	1,954	846
348	Other Tangible Plant	0 (4)	0	10 (3)	10	90
	Total Water Accumulated Depreciation	10,464	186	76,003	86,282	453,729

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Silver Lake Estates/Western Shores

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	17	889 AVERAGE	15,118
Total Credits			<u><u>15,118</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	127,130
Debits during year: Accruals charge to Account 272 Other debits (specify):	12,695
Total Debits	12,695
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>139,825</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Silver Lake Estates/Western Shores

**WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
CONTRACTOR 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 / Silver Lake Estates/Western Shores

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	1,463	1,475	558,417
461.2	Metered Sales to Commercial Customer	1	1	3,235
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>1,464</u>	<u>1,476</u>	<u>561,652</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	1	213
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>1,464</u>	<u>1,477 (7)</u>	<u>561,865</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			2,297
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			2,370
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			3,767
	Total Other Water Revenues			<u>8,434</u>
	Total Water Operating Revenues			<u><u>570,299</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Silver Lake Estates/Western Shores

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			9,145	
601	Salaries and Wages - Employees	42,400	6,164	197
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	13,804 (5)	2,026	65
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	41,669	41,004	0
616	Fuel for Power Purchased	133	133	X X X X X X
618	Chemicals	1,093	0	X X X X X X
620	Materials and Supplies	7,722	14	0
631	Contractual Services - Eng.	3	0	0
632	Contractual Services - Acct.	794	0	0
633	Contractual Services - Legal	1,987	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	3,978	0	0
636	Contractual Services - Other	24,365	0	332
641	Rental of Building/Real Property	1,348	0	0
642	Rental of Equipment	90	0	0
650	Transportation Expenses	26,778	5	0
656	Insurance - Vehicle	711	0	0
657	Insurance - General Liability	1,513	0	0
658	Insurance - Workmans's Comp	678 (5)	63	2
659	Insurance - Other	189	0	0
660	Advertising Expense	445	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	5,206	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	1,516	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	2,431	X X X X X X	X X X X X X
675	Miscellaneous Expenses	22,761	9,036	0
	Total Water Utility Expenses	201,613	58,446	596

SYSTEM NAME: Lake / Silver Lake Estates/Western Shores

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	9,458	2,853	6,152	2,996	5,939	8,641
603	0	0	0	0	0	0
604	3,109	938	2,022	985	1,964	2,696
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	28	637
616	0	XXXXXX	0	XXXXXX	0	0
618	1,093	0	0	0	0	0
620	0	4,930	143	196	772	1,667
631	0	0	0	0	0	3
632	0	0	0	0	0	794
633	0	0	0	0	0	1,987
634	0	0	0	0	0	0
635	3,978	0	0	0	0	0
636	0	1,390	0	0	0	22,643
641	0	0	0	0	228	1,120
642	0	0	0	0	16	74
650	0	0	24,178	0	4	2,591
656	0	0	0	0	0	711
657	0	0	0	0	0	1,513
658	97	29	63	31	61	331
659	0	0	0	0	0	189
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	445
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	5,206
667	0	0	0	0	0	1,516
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,431	0
675	0	0	0	0	5,264	8,461
	<u>17,735</u>	<u>10,140</u>	<u>32,559</u>	<u>4,208</u>	<u>16,705</u>	<u>61,224</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	114,343
Less:			
	Nonused and Useful Plant (1)		5,518
108.1	Accumulated Depreciation	W-6(b)	22,264
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	4,719
252	Advances for Construction	F-21	0
	Subtotal		<u>81,842</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,930
	Subtotal		<u>83,772</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)		3,854
	Other (Specify):		
	Deferred Taxes		(3,527)
	Regulatory Assets		1,128
	WATER RATE BASE		85,227
	WATER OPERATING INCOME	W-3	(6,407)
	ACHIEVED RATE OF RETURN		<u>(7.52%)</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.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	16,763
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>16,763</u>
401	Operating Expenses	W-10(a)	18,938
403	Depreciation Expense	W-6(a)	3,477
	Less: Amortization Of CIAC	W-8(a)	117
Net Depreciation Expense			<u>3,360</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		754
408.11	Property Taxes		1,209
408.12	Payroll Taxes		1,177
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		3,141
409.1	Income Taxes		(2,533)
410.1	Deferred Federal Income Taxes		333
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(69)
Utility Operating Expenses			23,170
Utility Operating Income			(6,407)
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(6,407)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Putnam / Silver Lake Oaks

YEAR OF REPORT
 DECEMBER 31, 2000

a

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	60	0	0	60
302	Franchises	907	0	0	907
303	Land and Land Rights	1,126	86	(56)	1,156
304	Structures and Improvements	2,426	903	(856)	2,473
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,000	13,087	(1,000)	13,087
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	167	0	0	167
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	11,792	0	0	11,792
320	Water Treatment Equipment	1,431	0	0	1,431
330	Distribution Reservoirs and Standpipes	69,263	0	0	69,263
331	Transmission and Distribution Mains	3,357	0	0	3,357
333	Services	1,820	3,234	0	5,054
334	Meters and Meter Installations	2,961	85	(288)	2,758
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	1,350	1,401	(1,350)	1,401
341	Transportation Equipment	266	268	(266)	268
342	Stores Equipment	11	11	(11)	11
343	Tools, Shop and Garage Equip.	221	249	(221)	249
344	Laboratory Equipment	69	58	(69)	58
345	Power Operated Equipment	324	293	(324)	293
346	Communication Equipment	511	463	(511)	463
347	Miscellaneous Equipment	102	87	(102)	87
348	Other Tangible Plant	0	9	0	9
	Total Water Plant	99,164	20,232	(5,054)	114,343

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	60	60	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	907	907	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	1,156	X X X X X X	0	1,070	0	86
304	Structures and Improvements	2,473	X X X X X X	1,570	0	0	903
305	Collecting and Impounding Reservoirs	0	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
306	Lake, River and Other Intakes	0	X X X X X X	13,087	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	13,087	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
308	Infiltration Galleries and Tunnels	0	X X X X X X	167	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	167	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
310	Power Generation Equipment	0	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
311	Pumping Equipment	11,792	X X X X X X	4,667	1,401	5,724	X X X X X X
320	Water Treatment Equipment	1,431	X X X X X X	X X X X X X	1,431	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	69,263	X X X X X X	X X X X X X	X X X X X X	69,263	X X X X X X
331	Transmission and Distribution Mains	3,357	X X X X X X	X X X X X X	X X X X X X	3,357	X X X X X X
333	Services	5,054	X X X X X X	X X X X X X	X X X X X X	5,054	X X X X X X
334	Meters and Meter Installations	2,758	X X X X X X	X X X X X X	X X X X X X	2,758	X X X X X X
335	Hydrants	0	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
336	Backflow Prevention Devices	0	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
339	Other Plant and Misc Equipment	0	X X X X X X	0	0	0	X X X X X X
340	Office Furniture and Equip	1,401	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
341	Transportation Equipment	268	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,401
342	Stores Equipment	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	268
343	Tools, Shop and Garage Equip.	249	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
344	Laboratory Equipment	58	X X X X X X	X X X X X X	X X X X X X	X X X X X X	249
345	Power Operated Equipment	293	X X X X X X	X X X X X X	X X X X X X	X X X X X X	58
346	Communication Equipment	463	X X X X X X	X X X X X X	X X X X X X	X X X X X X	293
347	Miscellaneous Equipment	87	X X X X X X	X X X X X X	X X X X X X	X X X X X X	463
348	Other Tangible Plant	9	X X X X X X	X X X X X X	X X X X X X	X X X X X X	87
	Total Water Plant	114,343	967	19,491	3,902	86,156	3,827

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	210	24		24
304	Structures and Improvements	559	75	76 (3)	151
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	560	234	0	234
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	51	5	0	5
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	2,896	589	0	589
320	Water Treatment Equipment	(374)	65	0	65
330	Distribution Reservoirs and Standpipes	14,385	1,870	0	1,870
331	Transmission and Distribution Mains	1,030	78	0	78
333	Services	451	86	183 (2)	269
334	Meters and Meter Installations	(1,089)	143	0	143
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	782	192	730 (3)	922
341	Transportation Equipment	248	34	248 (3)	283
342	Stores Equipment	6	1	7 (3)	7
343	Tools, Shop and Garage Equip.	123	12	128 (3)	140
344	Laboratory Equipment	33	4	30 (3)	34
345	Power Operated Equipment	222	14	204 (3)	219
346	Communication Equipment	145	44	145 (3)	189
347	Miscellaneous Equipment	32	5	31 (3)	37
348	Other Tangible Plant	0	0	2 (3)	2
	Total Water Accumulated Depreciation	20,270	3,477	1,785	5,262

* 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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	234
304	Structures and Improvements	3 (4)	0	90	93	618
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	1,000	0	0	1,000	(206)
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	1 (2)	1	55
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	19 (2)	19	3,466
320	Water Treatment Equipment	0	0	0	0	(309)
330	Distribution Reservoirs and Standpipes	0	0	43 (2)	43	16,212
331	Transmission and Distribution Mains	0	0	0	0	1,108
333	Services	0	0	0	0	720
334	Meters and Meter Installations	288	0	2 (2)	290	(1,236)
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	88 (4)	0	798 (3)	886	819
341	Transportation Equipment	21 (4)	5 (4)	251 (3)	268	263
342	Stores Equipment	0 (4)	0	7 (3)	7	6
343	Tools, Shop and Garage Equip.	1 (4)	0	149 (3)	151	112
344	Laboratory Equipment	1 (4)	0	41 (3)	41	26
345	Power Operated Equipment	6 (4)	0	227 (3)	233	208
346	Communication Equipment	0 (4)	0	189 (3)	189	145
347	Miscellaneous Equipment	1 (4)	0	47 (3)	48	21
348	Other Tangible Plant	0 (4)	0	0 (3)	0	2
	Total Water Accumulated Depreciation	1,408	5	1,864	3,267	22,264

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		4,719
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-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>4,719</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

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	Prepaid 0	
Total Credits			<u><u>0</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	1,813
Debits during year: Accruals charge to Account 272 Other debits (specify):	117
Total Debits	117
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>1,930</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

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

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Silver Lake Oaks

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	35	37	14,727
461.2	Metered Sales to Commercial Customer	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
462	Total Metered Sales	<u>35</u>	<u>37</u>	<u>14,727</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>35</u>	<u>37 (7)</u>	<u>14,727</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,580
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			456
	Total Other Water Revenues			2,036
	Total Water Operating Revenues			<u>16,763</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			2,873	
601	Salaries and Wages - Employees	9,106	307	243
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,990 (5)	101	80
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	589	572	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	178	0	X X X X X X
620	Materials and Supplies	1,477	0	880
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	20	0	0
633	Contractual Services - Legal	50	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,196	0	0
636	Contractual Services - Other	589	0	0
641	Rental of Building/Real Property	34	0	0
642	Rental of Equipment	2	0	0
650	Transportation Expenses	912	0	0
656	Insurance - Vehicle	18	0	0
657	Insurance - General Liability	38	0	0
658	Insurance - Workmans's Comp	100 (5)	3	3
659	Insurance - Other	5	0	0
660	Advertising Expense	11	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	130	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	38	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	61	X X X X X X	X X X X X X
675	Miscellaneous Expenses	395	51	0
	Total Water Utility Expenses	18,938	1,034	1,205

SYSTEM NAME: Putnam / Silver Lake Oaks

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	5,993	623	0	1,575	149	216
603						
	0	0	0	0	0	0
604	1,970	205	0	518	49	68
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	1	16
616	0	XXXXXX	0	XXXXXX	0	0
618	178	0	0	0	0	0
620	9	427	0	100	19	42
631	0	0	0	0	0	0
632	0	0	0	0	0	20
633	0	0	0	0	0	50
634	0	0	0	0	0	0
635	2,196	0	0	0	0	0
636	0	22	0	0		567
641	0	0	0	0	6	28
642	0	0	0	0	0	2
650	0	0	847	0	0	65
656	0	0	0	0	0	18
657	0	0	0	0	0	38
658	62	6	0	16	2	8
659	0	0	0	0	0	5
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	11
666						
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	130
667	0	0	0	0	0	38
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	61	0
675	0	0	0	0	132	212
	10,408	1,283	847	2,209	418	1,533

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	176,031
Less:			
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	15,865
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	17,075
252	Advances for Construction	F-21	0
Subtotal			<u>143,091</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	5,551
Subtotal			<u>148,642</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)		4,519
	Other (Specify):		
	Deferred Taxes		(2,672)
	Regulatory Assets		3,598
WATER RATE BASE			154,087
WATER OPERATING INCOME			W-3 13,289
ACHIEVED RATE OF RETURN			<u>8.62%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Skycrest

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	51,383
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>51,383</u>
401	Operating Expenses	W-10(a)	22,530
403	Depreciation Expense	W-6(a)	6,565
	Less: Amortization Of CIAC	W-8(a)	485
Net Depreciation Expense			<u>6,080</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		2,312
408.11	Property Taxes		1,952
408.12	Payroll Taxes		759
408.13	Other Taxes and Licenses		6
408	Total Taxes Other Than Income		5,029
409.1	Income Taxes		4,318
410.1	Deferred Federal Income Taxes		242
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(106)
Utility Operating Expenses			38,094
Utility Operating Income			13,289
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>13,289</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Skycrest

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	498	0	0	498
303	Land and Land Rights	1,847	270	(186)	1,931
304	Structures and Improvements	22,024	2,854	(2,836)	22,042
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,158	0	0	3,158
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,270	0	0	1,270
310	Power Generation Equipment	36,768	0	0	36,768
311	Pumping Equipment	16,724	5,041	(1,137)	20,628
320	Water Treatment Equipment	4,940	0	0	4,940
330	Distribution Reservoirs and Standpipes	27,057	0	0	27,057
331	Transmission and Distribution Mains	36,666	0	0	36,666
333	Services	4,007	0	0	4,007
334	Meters and Meter Installations	5,654	699	(604)	5,749
335	Hydrants	2,341	0	0	2,341
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	4,475	4,429	(4,475)	4,429
341	Transportation Equipment	882	848	(882)	848
342	Stores Equipment	35	36	(35)	36
343	Tools, Shop and Garage Equip.	733	788	(733)	788
344	Laboratory Equipment	227	183	(227)	183
345	Power Operated Equipment	1,075	925	(1,075)	925
346	Communication Equipment	1,694	1,464	(1,694)	1,464
347	Miscellaneous Equipment	337	274	(337)	274
348	Other Tangible Plant	0	28	0	28
	Total Water Plant	172,412	17,840	(14,221)	176,031

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

WATER UTILITY PLANT MATRIX

ACCT NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	498	498	X	X	X	X
303	Land and Land Rights	1,931	X	X	X	X	X
304	Structures and Improvements	22,042	X	X	1,661	X	X
305	Collecting and Impounding Reservoirs	0	X	0	19,187	0	2,855
306	Lake, River and Other Intakes	0	X	0	X	X	X
307	Wells and Springs	3,158	X	3,158	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	1,270	X	1,270	X	X	X
310	Power Generation Equipment	36,768	X	36,768	X	X	X
311	Pumping Equipment	20,628	X	18,117	2,511	X	X
320	Water Treatment Equipment	4,940	X	X	4,940	X	X
330	Distribution Reservoirs and Standpipes	27,057	X	X	X	27,057	X
331	Transmission and Distribution Mains	36,666	X	X	X	36,666	X
333	Services	4,007	X	X	X	4,007	X
334	Meters and Meter Installations	5,749	X	X	X	5,749	X
335	Hydrants	2,341	X	X	X	2,341	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc Equipment	0	0	0	0	0	X
340	Office Furniture and Equip	4,429	X	X	X	X	4,429
341	Transportation Equipment	848	X	X	X	X	848
342	Stores Equipment	36	X	X	X	X	36
343	Tools, Shop and Garage Equip.	788	X	X	X	X	788
344	Laboratory Equipment	183	X	X	X	X	183
345	Power Operated Equipment	925	X	X	X	X	925
346	Communication Equipment	1,464	X	X	X	X	1,464
347	Miscellaneous Equipment	274	X	X	X	X	274
348	Other Tangible Plant	28	X	X	X	X	28
	Total Water Plant	176,031	498	59,313	28,299	75,820	12,101

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Skycrest

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Lake / Skycrest

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	216	13	0	13
304	Structures and Improvements	413	667	240	908
305	Collecting and Impounding Reservoirs	1	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	996	105	0	105
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	182	36	0	36
310	Power Generation Equipment	(9,184)	1,838	0	1,838
311	Pumping Equipment	4,411	890	0	890
320	Water Treatment Equipment	4,921	19	0	19
330	Distribution Reservoirs and Standpipes	(5,624)	731	0	731
331	Transmission and Distribution Mains	8,491	855	0	855
333	Services	1,300	101	0	101
334	Meters and Meter Installations	2,132	285	0	285
335	Hydrants	648	52	0	52
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	325	(0)	0	(0)
340	Office Furniture and Equip	2,592	608	2,309	2,917
341	Transportation Equipment	823	108	785	894
342	Stores Equipment	20	2	21	23
343	Tools, Shop and Garage Equip.	407	39	404	443
344	Laboratory Equipment	109	12	95	107
345	Power Operated Equipment	735	46	647	692
346	Communication Equipment	480	140	457	597
347	Miscellaneous Equipment	105	17	100	117
348	Other Tangible Plant	0	1	6	8
	Total Water Accumulated Depreciation	14,499	6,565	5,064	11,630

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	229
304	Structures and Improvements	157 (4)	0	276	433	888
305	Collecting and Impounding Reservoirs	1	0	0	1	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,101
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	218
310	Power Generation Equipment	0	0	0	0	(7,346)
311	Pumping Equipment	2,900	0	0	2,900	2,401
320	Water Treatment Equipment	0	0	0	0	4,940
330	Distribution Reservoirs and Standpipes	0	0	0	0	(4,893)
331	Transmission and Distribution Mains	0	0	0	0	9,346
333	Services	0	0	0	0	1,401
334	Meters and Meter Installations	604	0	0	604	1,813
335	Hydrants	0	0	0	0	700
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	325	0	0	325	0
340	Office Furniture and Equip	278 (4)	0	2,641	2,919	2,590
341	Transportation Equipment	67 (4)	15 (4)	833	885	831
342	Stores Equipment	0 (4)	0	24	24	19
343	Tools, Shop and Garage Equip.	5 (4)	0	490	495	355
344	Laboratory Equipment	2 (4)	0	133	135	81
345	Power Operated Equipment	19 (4)	0	750	769	659
346	Communication Equipment	1 (4)	0	618	619	459
347	Miscellaneous Equipment	2 (4)	0	152	155	67
348	Other Tangible Plant	0 (4)	0	0	0	7
	Total Water Accumulated Depreciation	4,360	15	5,918	10,263	15,865

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Skycrest

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		16,693
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	382
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		382
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>17,075</u></u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Skycrest

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	382 Prepaid	382
Total Credits			<u>382</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	5,066
Debits during year: Accruals charge to Account 272 Other debits (specify):	485
Total Debits	485
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>5,551</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Skycrest

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
CONTRACTOR 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 / Skycrest

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	116	117	50,379
461.2	Metered Sales to Commercial Customer	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>116</u>	<u>117</u>	<u>50,379</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>116</u>	<u>117 (7)</u>	<u>50,379</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			705
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			299
	Total Other Water Revenues			1,004
	Total Water Operating Revenues			<u>51,383</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			1,853	
601	Salaries and Wages - Employees	6,793	483	18
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,222 (5)	159	6
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,984	1,931	0
616	Fuel for Power Purchased	666	666	X X X X X X
618	Chemicals	249	0	X X X X X X
620	Materials and Supplies	224	1	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	63	0	0
633	Contractual Services - Legal	157	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,622	0	0
636	Contractual Services - Other	2,157	0	294
641	Rental of Building/Real Property	107	0	0
642	Rental of Equipment	7	0	0
650	Transportation Expenses	2,095	0	0
656	Insurance - Vehicle	56	0	0
657	Insurance - General Liability	120	0	0
658	Insurance - Workmans's Comp	89 (5)	5	0
659	Insurance - Other	15	0	0
660	Advertising Expense	35	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	412	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	120	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	193	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,144	1,034	0
	Total Water Utility Expenses	22,530	4,279	318

SYSTEM NAME: Lake / Skycrest

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
	601	3,165	435	1,334	203	470
603						
	0	0	0	0	0	0
604	1,040	143	439	67	156	214
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	2	50
616	0	XXXXXX	0	XXXXXX	0	0
618	249	0	0	0	0	0
620	0	26	4	0	61	132
631	0	0	0	0	0	0
632	0	0	0	0	0	63
633	0	0	0	0	0	157
634	0	0	0	0	0	0
635	2,622	0	0	0	0	0
636	0	69	0	0		1,794
641	0	0	0	0	18	89
642	0	0	0	0	1	6
650	0	0	1,889	0	0	205
656	0	0	0	0	0	56
657	0	0	0	0	0	120
658	33	4	14	2	5	26
659	0	0	0	0	0	15
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	35
666						
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	412
667	0	0	0	0	0	120
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	193	0
675	0	23	0	0	417	670
	<u>7,109</u>	<u>700</u>	<u>3,679</u>	<u>272</u>	<u>1,323</u>	<u>4,849</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce Creek Country Club

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	4,580,621
Less:			
	Nonused and Useful Plant (1)		531,604
108.1	Accumulated Depreciation	W-6(b)	769,072
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	3,208,787
252	Advances for Construction	F-21	0
Subtotal			71,158
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	301,413
Subtotal			372,571
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		38,748
	Other (Specify):		
	Deferred Taxes		(140,774)
	Investment CIAC		461,062
WATER RATE BASE			731,607
WATER OPERATING INCOME			208,083
ACHIEVED RATE OF RETURN			<u>28.44%</u>

NOTES:

- (1) This amount taken from Projected Test Year for Docket 920199-WS
- (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 / Spruce Creek Country Club

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	605,621
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			605,621
401	Operating Expenses	W-10(a)	195,964
403	Depreciation Expense	W-6(a)	83,667
	Less: Amortization of CIAC	W-8(a)	53,262
Net Depreciation Expense			30,405
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		27,293
408.11	Property Taxes		35,250
408.12	Payroll Taxes		3,870
408.13	Other Taxes and Licenses		84
Total Taxes Other Than Income			66,496
409.1	Income Taxes		94,090
410.1	Deferred Federal Income Taxes		13,290
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		(2,706)
Utility Operating Expenses			397,538
Utility Operating Income			208,083
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	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>208,083</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce Creek

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	14,339	0	14,339 (8)
303	Land and Land Rights	0	118,088	0	118,088 (1,8)
304	Structures and Improvements	0	285,353	0	285,353 (1,8)
305	Collecting and Impounding Reservoirs	0	22,432	0	22,432 (8)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	145,924	0	145,924 (8)
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	569,616	0	569,616 (8)
310	Power Generation Equipment	0	45,399	0	45,399 (8)
311	Pumping Equipment	0	223,277	0	223,277 (8)
320	Water Treatment Equipment	0	656,760	0	656,760 (8)
330	Distribution Reservoirs and Standpipes	0	0	0	0
331	Transmission and Distribution Mains	0	1,982,727	0	1,982,727 (8)
333	Services	0	0	0	0
334	Meters and Meter Installations	0	260,976	(1,208)	259,768 (8)
335	Hydrants	0	132,125	0	132,125 (8)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	61,592	0	61,592 (1)
340	Office Furniture and Equip	0	11,794	0	11,794 (1)
341	Transportation Equipment	0	496	0	496 (1)
342	Stores Equipment	0	10,964	0	10,964 (1)
343	Tools, Shop and Garage Equip	0	2,546	0	2,546 (1)
344	Laboratory Equipment	0	12,864	0	12,864 (1)
345	Power Operated Equipment	0	20,362	0	20,362 (1)
346	Communication Equipment	0	3,812	0	3,812 (1)
347	Miscellaneous Equipment	0	383	0	383 (1)
348	Other Tangible Plant	0	0	0	0
	Total Water Plant	0	4,581,829	(1,208)	4,580,621

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	INTANGIBLE PLANT (g)	PUMPING PLANT (h)	TREATMENT PLANT (i)	DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	14,339	14,339	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	118,088	XXXXXX	114,327	XXXXXX	XXXXXX	XXXXXX
304	Structures and Improvements	285,353	XXXXXX	245,650	0	0	3,761
305	Collecting and Impounding Reservoirs	22,432	XXXXXX	22,432	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	145,924	XXXXXX	145,924	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	569,616	XXXXXX	569,616	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	45,399	XXXXXX	45,399	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	223,277	XXXXXX	223,277	XXXXXX	XXXXXX	XXXXXX
320	Water Treatment Equipment	656,760	XXXXXX	XXXXXX	656,760	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
331	Transmission and Distribution Mains	1,982,727	XXXXXX	XXXXXX	XXXXXX	1,982,727	XXXXXX
333	Services	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
334	Meters and Meter Installations	259,768	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
335	Hydrants	132,125	XXXXXX	XXXXXX	XXXXXX	132,125	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
339	Other Plant and Misc. Equipment	61,592	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
340	Office Furniture and Equip	11,794	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
341	Transportation Equipment	496	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
342	Stores Equipment	10,964	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
343	Tools, Shop and Garage Equip.	2,546	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
344	Laboratory Equipment	12,864	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
345	Power Operated Equipment	20,362	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
346	Communication Equipment	3,812	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
347	Miscellaneous Equipment	383	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
348	Other Tangible Plant		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Water Plant	4,580,621	14,339	1,366,625	656,760	2,374,620	168,277

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

UTILITY NAME: SOUTHERN STATES UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce Creek Country Club

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce Creek

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	180	1,191	(8) 1,371
304	Structures and Improvements	0	4,925	28,904	(3,8) 33,829
305	Collecting and Impounding Reservoirs	0	224	6,940	(8) 7,164
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	2,430	16,135	(8) 18,565
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	16,291	137,884	(8) 154,175
310	Power Generation Equipment	0	1,135	4,975	(8) 6,110
311	Pumping Equipment	0	5,582	97,020	(8) 102,602
320	Water Treatment Equipment	0	14,941	92,092	(8) 107,033
330	Distribution Reservoirs and Standpipes	0	0	0	0
331	Transmission and Distribution Mains	0	16,463	186,052	(8) 202,515
333	Services	0	0	0	0
334	Meters and Meter Installations	0	6,494	40,046	(8) 46,541
335	Hydrants	0	1,467	18,999	(8) 20,466
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	0	8,450	32,114	(3) 40,564
341	Transportation Equipment	0	1,507	10,923	(3) 12,430
342	Stores Equipment	0	27	290	(3) 317
343	Tools, Shop and Garage Equip.	0	539	5,616	(3) 6,155
344	Laboratory Equipment	0	166	1,321	(3) 1,488
345	Power Operated Equipment	0	637	8,992	(3) 9,629
346	Communication Equipment	0	1,950	6,356	(3) 8,306
347	Miscellaneous Equipment	0	240	1,385	(3) 1,625
348	Other Tangible Plant	0	19	86	(3) 105
	Total Depreciation Water Plant	0	83,667	697,322	
	In Service				780,989

* 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

ANALYSIS OF ENTRIES IN WATER 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)	BALANCE AT END OF YEAR (c+fj) (k)
301/302	Organization	0	0	0	0	1,371
304	Structures and Improvements	116 (4)	0	441 (3)	557	33,272
305	Collecting and Impounding Reservoirs	0	0	0	0	7,164
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	18,565
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	154,175
310	Power Generation Equipment	0	0	0	0	6,110
311	Pumping Equipment	0	0	0	0	102,602
320	Water Treatment Equipment	0	0	0	0	107,033
330	Distribution Reservoirs and Standpipes	0	0	0	0	0
331	Transmission and Distribution Mains	0	0	0	0	202,515
333	Services	0	0	0	0	0
334	Meters and Meter Installations	1,208	0	0	1,208	45,333
335	Hydrants	0	0	0	0	20,466
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	3,864 (4)	0	688 (3)	4,552	36,012
340	Office Furniture and Equip	930 (4)	205 (4)	142 (3)	867	11,563
341	Transportation Equipment	0	0	54 (3)	54	263
342	Stores Equipment	65 (4)	0	1,161 (3)	1,225	4,930
343	Tools, Shop and Garage Equip.	23 (4)	0	338 (3)	362	1,126
344	Laboratory Equipment	260 (4)	0	207 (3)	467	9,162
345	Power Operated Equipment	15 (4)	0	1,913 (3)	1,928	6,378
346	Communication Equipment	34 (4)	0	659 (3)	693	932
347	Miscellaneous Equipment	0	0	5 (3)	5	100
348	Other Tangible Plant	0	0	0	0	0
	Total Depreciation Water Plant	6,513	205	5,609	11,917	769,072
	In Service					

* 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)	WATER (C)
Balance first of year		0
Acquisition		2,969,555
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	235,192
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	4,040
Total Credits		239,232
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		3,208,787

Explain all debits charged to Account 271 below:

None

**WATER CIAC SCHEDULE "A"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connection	208	1,131 AVERAGE	235,192
Total Credits			<u><u>235,192</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	0
Debits during year:	
Accruals charge to Account 272	53,262
Other debits (specify): Acquisition	248,151
Total Debits	301,413
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>301,413</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce Creek

WATER 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>SPRUCE CREEK</u>		
PLANT CAPACITY	CASH	540
MAIN EXTENSION	CASH	3,200
METER	CASH	300
TOTAL CREDITS		<u><u>4,040</u></u>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	\$175
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	0	837	437,746
461.2	Metered Sales to Commercial Customers	0	3	10,565
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
Total Metered Sales		0	840	\$448,311
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue		0	0	\$0
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	52	31,754
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>0</u>	<u>892 (7)</u>	<u>\$480,240</u>
OTHER WATER REVENUES;				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			3,045
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			122,336
Total Other Water Revenues				\$125,381
Total Water Operating Revenues				<u>\$605,621</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Spruce Creek

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	44,805	9,198	89
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	14,581 (5)	3,023	29
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	37,499	36,767	0
616	Fuel for Power Purchased	345	345	X X X X X X
618	Chemicals	1,122	0	X X X X X X
620	Materials and Supplies	7,049	30	761
631	Contractual Services - Eng.	3	0	0
632	Contractual Services - Acct.	875	0	0
633	Contractual Services - Legal	2,189	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	2,295	0	0
636	Contractual Services - Other	50,638	0	0
641	Rental of Building/Real Property	1,484	0	0
642	Rental of Equipment	99	0	0
650	Transportation Expenses	3,452	10	0
656	Insurance - Vehicle	783	0	0
657	Insurance - General Liability	1,666	0	0
658	Insurance - Workman's Compensation	728 (5)	95	1
659	Insurance - Other	209	0	0
660	Advertising Expense	490	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	1,670	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	2,677	X X X X X X	X X X X X X
675	Miscellaneous Expenses	21,303	6,185	0
	Total Water Utility Expenses	<u>195,964</u>	<u>55,653</u>	<u>880</u>

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)
601	4,370	3,213	8,801	3,074	6,542	9,519
603	0	0	0	0	0	0
604	1,436	1,056	2,893	1,010	2,163	2,969
610	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
615	0	X X X X X X	0	X X X X X X	30	702
616	0	X X X X X X	0	X X X X X X	0	0
618	1,122	0	0	0	0	0
620	0	1,329	1,089	1,153	850	1,837
631	0	0	0	0	0	3
632	0	0	0	0	0	875
633	0	0	0	0	0	2,189
634	0	0	0	0	0	0
635	2,295	0	0	0	0	0
636	18,391	7,304	0	0	0	24,943
641	0	0	0	0	251	1,233
642	0	0	0	0	18	81
650	0	0	584	0	4	2,854
656	0	0	0	0	0	783
657	0	0	0	0	0	1,666
658	0	0	0	0	0	0
659	45	33	91	32	67	364
660	0	0	0	0	0	209
666	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	490
667	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
668	0	0	0	0	0	1,670
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,677	0
675	0	0	0	0	5,798	9,320
	<u>27,659</u>	<u>12,935</u>	<u>13,458</u>	<u>5,269</u>	<u>18,402</u>	<u>61,707</u>

SYSTEM NAME: Putnam / St. John's Highlands

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	79,884
	Less:		
	Nonused and Useful Plant (1)		1,134
108.1	Accumulated Depreciation	W-6(b)	28,533
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	12,048
252	Advances for Construction	F-21	0
	Subtotal		<u>38,169</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	4,177
	Subtotal		<u>42,346</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)		4,016
	Other (Specify):		
	Deferred Taxes		(1,019)
	Regulatory Assets		2,660
	WATER RATE BASE		48,004
	WATER OPERATING INCOME	W-3	(762)
	ACHIEVED RATE OF RETURN		<u>(1.59%)</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.



UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / St. John's Highlands

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	24,213
469	Less: Guaranteed Revenue and AFPI	W-9	31
Net Operating Revenues			<u>24,182</u>
401	Operating Expenses	W-10(a)	19,969
403	Depreciation Expense	W-6(a)	3,026
	Less: Amortization Of CIAC	W-8(a)	426
Net Depreciation Expense			<u>2,600</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1,090
408.11	Property Taxes		596
408.12	Payroll Taxes		784
408.13	Other Taxes and Licenses		5
408	Total Taxes Other Than Income		2,474
409.1	Income Taxes		(143)
410.1	Deferred Federal Income Taxes		91
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(48)
Utility Operating Expenses			24,944
Utility Operating Income			(762)
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	31
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(731)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Putnam / St. John's Highlands

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land and Land Rights	1,182	212	(144)	1,250
304	Structures and Improvements	15,812	2,244	(2,200)	15,856
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	8,035	11,138	0	19,173
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	12,071	0	0	12,071
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	10,455	0	0	10,455
331	Transmission and Distribution Mains	7,076	0	0	7,076
333	Services	2,726	0	0	2,726
334	Meters and Meter Installations	4,131	319	(230)	4,220
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	3,472	3,483	(3,472)	3,483
341	Transportation Equipment	685	667	(685)	667
342	Stores Equipment	27	28	(27)	28
343	Tools, Shop and Garage Equip.	568	620	(568)	620
344	Laboratory Equipment	176	144	(176)	144
345	Power Operated Equipment	834	727	(834)	727
346	Communication Equipment	1,314	1,151	(1,314)	1,151
347	Miscellaneous Equipment	261	216	(261)	216
348	Other Tangible Plant	0	22	0	22
	Total Water Plant	68,825	20,970	(9,911)	79,884

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 PUMPING PLANT (h)	.3 TREATMENT PLANT (i)	.4 DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	1,250	XXXXXX	0	1,037	0	213
304	Structures and Improvements	15,856	XXXXXX	13,611	0	0	2,245
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	19,173	XXXXXX	19,173	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	12,071	XXXXXX	6,314	0	5,757	XXXXXX
320	Water Treatment Equipment	0	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	10,455	XXXXXX	XXXXXX	XXXXXX	10,455	XXXXXX
331	Transmission and Distribution Mains	7,076	XXXXXX	XXXXXX	XXXXXX	7,076	XXXXXX
333	Services	2,726	XXXXXX	XXXXXX	XXXXXX	2,726	XXXXXX
334	Meters and Meter Installations	4,220	XXXXXX	XXXXXX	XXXXXX	4,220	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	3,483	XXXXXX	0	0	0	3,483
340	Office Furniture and Equip	667	XXXXXX	XXXXXX	XXXXXX	XXXXXX	667
341	Transportation Equipment	28	XXXXXX	XXXXXX	XXXXXX	XXXXXX	28
342	Stores Equipment	620	XXXXXX	XXXXXX	XXXXXX	XXXXXX	620
343	Tools, Shop and Garage Equip.	144	XXXXXX	XXXXXX	XXXXXX	XXXXXX	144
344	Laboratory Equipment	727	XXXXXX	XXXXXX	XXXXXX	XXXXXX	727
345	Power Operated Equipment	1,151	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,151
346	Communication Equipment	216	XXXXXX	XXXXXX	XXXXXX	XXXXXX	216
347	Miscellaneous Equipment	22	XXXXXX	XXXXXX	XXXXXX	XXXXXX	22
348	Other Tangible Plant	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
Total Water Plant		79,884	0	39,098	1,037	30,234	9,515

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / St. John's Highlands

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / St. John's Highlands

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	0	0
304	Structures and Improvements	5,201	480	189 (3)	669
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,347	453	0	453
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	6,553	604	1,280	1,884
320	Water Treatment Equipment	(179)	0	0 (2)	0
330	Distribution Reservoirs and Standpipes	3,832	282	0	282
331	Transmission and Distribution Mains	2,435	165	0	165
333	Services	1,107	68	0	68
334	Meters and Meter Installations	922	209	0	209
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	2,011	478	1,816 (3)	2,294
341	Transportation Equipment	638	85	618 (3)	703
342	Stores Equipment	15	2	16 (3)	18
343	Tools, Shop and Garage Equip.	316	30	318 (3)	348
344	Laboratory Equipment	85	9	75 (3)	84
345	Power Operated Equipment	570	36	508 (3)	544
346	Communication Equipment	372	110	359 (3)	470
347	Miscellaneous Equipment	81	14	78 (3)	92
348	Other Tangible Plant	0	1	5 (3)	6
	Total Water Accumulated Depreciation	26,306	3,026	5,262	8,289

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / St. John's Highlands

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	0
304	Structures and Improvements	7 (4)	0	875	881 (3)	4,989
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	2,800
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	288	288 (2)	8,149
320	Water Treatment Equipment	0	0	0	0	(179)
330	Distribution Reservoirs and Standpipes	0	0	0	0	4,114
331	Transmission and Distribution Mains	0	0	0	0	2,600
333	Services	0	0	0	0	1,175
334	Meters and Meter Installations	230	0	0	230	901
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	218 (4)	0	2,050	2,268 (3)	2,036
341	Transportation Equipment	53 (4)	12 (4)	646	687 (3)	654
342	Stores Equipment	0 (4)	0	18	18 (3)	15
343	Tools, Shop and Garage Equip.	4 (4)	0	382	385 (3)	279
344	Laboratory Equipment	1 (4)	0	104	105 (3)	64
345	Power Operated Equipment	15 (4)	0	582	596 (3)	518
346	Communication Equipment	1 (4)	0	480	481 (3)	361
347	Miscellaneous Equipment	2 (4)	0	118	120 (3)	53
348	Other Tangible Plant	0 (4)	0	0	0 (3)	6
	Total Water Accumulated Depreciation	530	12	5,543	6,061	28,533

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / St. John's Highlands

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		11,586
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	462
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		462
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>12,048</u></u>

Explain all debits charged to Account 271 below:

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	142 AVERAGE	283
Physical Inventory Adjustment			179
Total Credits			<u><u>462</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	3,751
Debits during year:	
Accruals charge to Account 272	426
Other debits (specify):	
Total Debits	426
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>4,177</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / St. John's Highlands

WATER CIAC SCHEDULE "B"

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

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

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	464,035
Less:			
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	149,801
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	12,053
252	Advances for Construction	F-21	0
Subtotal			<u>302,181</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	11,647
Subtotal			<u>313,828</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		6,754
	Other (Specify):		
	<u>Deferred Taxes</u>		(10,505)
	<u>Regulatory Assets</u>		5,228
WATER RATE BASE			315,305
WATER OPERATING INCOME		W-3	18,880
ACHIEVED RATE OF RETURN			<u>5.99%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	82,956
469	Less: Guaranteed Revenue and AFPI	W-9	720
Net Operating Revenues			<u>82,236</u>
401	Operating Expenses	W-10(a)	33,458
403	Depreciation Expense	W-6(a)	17,777
	Less: Amortization Of CIAC	W-8(a)	183
Net Depreciation Expense			<u>17,594</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		3,733
408.11	Property Taxes		1,710
408.12	Payroll Taxes		1,509
408.13	Other Taxes and Licenses		7
408	Total Taxes Other Than Income		6,959
409.1	Income Taxes		4,652
410.1	Deferred Federal Income Taxes		975
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(281)
Utility Operating Expenses			63,356
Utility Operating Income			18,880
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	720
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>19,600</u></u>

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

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	2,320	0	0	2,320
303	Land and Land Rights	202	291	(202)	291
304	Structures and Improvements	68,201	3,074	(3,081)	68,194
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	81,526	0	0	81,526
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	3,304	0	0	3,304
310	Power Generation Equipment	68,336	0	0	68,336
311	Pumping Equipment	18,048	(1)	0	18,047
320	Water Treatment Equipment	56,003	0	0	56,003
330	Distribution Reservoirs and Standpipes	24,265	0	0	24,265
331	Transmission and Distribution Mains	116,199	0	0	116,199
333	Services	2,041	0	0	2,041
334	Meters and Meter Installations	9,544	967	(466)	10,045
335	Hydrants	1,349	0	0	1,349
336	Backflow Prevention Devices	2,449	0	0	2,449
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	4,861	4,770	(4,861)	4,770
341	Transportation Equipment	958	913	(958)	913
342	Stores Equipment	38	38	(38)	38
343	Tools, Shop and Garage Equip.	796	849	(796)	849
344	Laboratory Equipment	247	197	(247)	197
345	Power Operated Equipment	1,167	996	(1,167)	996
346	Communication Equipment	1,840	1,577	(1,840)	1,577
347	Miscellaneous Equipment	366	295	(366)	295
348	Other Tangible Plant	0	30	0	30
	Total Water Plant	464,060	13,997	(14,022)	464,035

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	2,320	2,320	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	291	X X X X X X	0	0	0	291
304	Structures and Improvements	68,194	X X X X X X	64,811	308	0	3,075
305	Collecting and Impounding Reservoirs	0	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
306	Lake, River and Other Intakes	0	X X X X X X	81,526	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	81,526	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
308	Infiltration Galleries and Tunnels	0	X X X X X X	3,304	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	3,304	X X X X X X	68,336	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	68,336	X X X X X X	17,483	564	0	X X X X X X
311	Pumping Equipment	18,047	X X X X X X	X X X X X X	56,003	X X X X X X	X X X X X X
320	Water Treatment Equipment	56,003	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
330	Distribution Reservoirs and Standpipes	24,265	X X X X X X	X X X X X X	24,265	X X X X X X	X X X X X X
331	Transmission and Distribution Mains	116,199	X X X X X X	X X X X X X	116,199	X X X X X X	X X X X X X
333	Services	2,041	X X X X X X	X X X X X X	2,041	X X X X X X	X X X X X X
334	Meters and Meter Installations	10,045	X X X X X X	X X X X X X	10,045	X X X X X X	X X X X X X
335	Hydrants	1,349	X X X X X X	X X X X X X	1,349	X X X X X X	X X X X X X
336	Backflow Prevention Devices	2,449	X X X X X X	X X X X X X	2,449	X X X X X X	X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	4,770	X X X X X X	X X X X X X	X X X X X X	X X X X X X	4,770
341	Transportation Equipment	913	X X X X X X	X X X X X X	X X X X X X	X X X X X X	913
342	Stores Equipment	38	X X X X X X	X X X X X X	X X X X X X	X X X X X X	38
343	Tools, Shop and Garage Equip	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	849
344	Laboratory Equipment	197	X X X X X X	X X X X X X	X X X X X X	X X X X X X	197
345	Power Operated Equipment	996	X X X X X X	X X X X X X	X X X X X X	X X X X X X	996
346	Communication Equipment	1,577	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,577
347	Miscellaneous Equipment	295	X X X X X X	X X X X X X	X X X X X X	X X X X X X	295
348	Other Tangible Plant	30	X X X X X X	X X X X X X	X X X X X X	X X X X X X	30
Total Water Plant		464,035	2,320	235,460	56,875	156,348	13,032

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	828	58	0	58
304	Structures and Improvements	23,339	3,003	259	3,262
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	15,830	2,715	0	2,715
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	650	94	0	94
310	Power Generation Equipment	32,453	3,417	0	3,417
311	Pumping Equipment	(4,774)	902	0	902
320	Water Treatment Equipment	18,866	2,548	0	2,548
330	Distribution Reservoirs and Standpipes	6,838	656	0	656
331	Transmission and Distribution Mains	35,099	2,708	0	2,708
333	Services	500	51	0	51
334	Meters and Meter Installations	(1,679)	490	0	490
335	Hydrants	261	30	0	30
336	Backflow Prevention Devices	856	57	0	57
339	Other Plant and Miscellaneous Equipment	723	(0)	0	(0)
340	Office Furniture and Equip	2,816	654	2,487	3,141
341	Transportation Equipment	894	117	846	963
342	Stores Equipment	21	2	22	25
343	Tools, Shop and Garage Equip.	442	42	435	477
344	Laboratory Equipment	119	13	102	115
345	Power Operated Equipment	798	49	696	746
346	Communication Equipment	521	151	492	643
347	Miscellaneous Equipment	114	19	107	126
348	Other Tangible Plant	0	1	7	8
	Total Water Accumulated Depreciation	135,515	17,777	5,454	23,231

* 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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f) (k)
301/302	Organization	0	0	0	0	886
304	Structures and Improvements	9 (4)	0	1,236	1,245 (3)	25,356
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	18,545
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	744
310	Power Generation Equipment	0	0	0	0	35,870
311	Pumping Equipment	0	0	0	0	(3,872)
320	Water Treatment Equipment	0	0	0	0	21,414
330	Distribution Reservoirs and Standpipes	0	0	0	0	7,494
331	Transmission and Distribution Mains	0	0	0	0	37,807
333	Services	0	0	0	0	551
334	Meters and Meter Installations	466	0	0	466	(1,655)
335	Hydrants	0	0	0	0	291
336	Backflow Prevention Devices	0	0	0	0	913
339	Other Plant and Miscellaneous Equipment	0	0	723 (2)	723	0
340	Office Furniture and Equip	299 (4)	0	2,869 (3)	3,169	2,789
341	Transportation Equipment	72 (4)	16 (4)	905 (3)	961	895
342	Stores Equipment	0 (4)	0	25 (3)	25	20
343	Tools, Shop and Garage Equip.	5 (4)	0	532 (3)	537	382
344	Laboratory Equipment	2 (4)	0	145 (3)	147	87
345	Power Operated Equipment	20 (4)	0	814 (3)	834	710
346	Communication Equipment	1 (4)	0	669 (3)	670	494
347	Miscellaneous Equipment	3 (4)	0	165 (3)	168	72
348	Other Tangible Plant	0 (4)	0	0 (3)	0	8
	Total Water Accumulated Depreciation	877	16	8,084	8,945	149,801

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Salt Springs

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		11,693
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	360
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		360
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>12,053</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / St. John's Highlands

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	90	92	23,795
461.2	Metered Sales to Commercial Customer	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
462	Total Metered Sales	<u>90</u>	<u>92</u>	<u>23,795</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>90</u>	<u>92 (7)</u>	<u>23,795</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF)			31
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			290
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			97
Total Other Water Revenues				
				418
Total Water Operating Revenues				
				<u>24,213</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			1,913	
601	Salaries and Wages - Employees	6,729	624	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,204 (5)	205	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	194	153	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	0	0	X X X X X X
620	Materials and Supplies	1,064	1	586
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	49	0	0
633	Contractual Services - Legal	124	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,982	0	0
636	Contractual Services - Other	1,464	0	0
641	Rental of Building/Real Property	84	0	0
642	Rental of Equipment	6	0	0
650	Transportation Expenses	2,118	0	0
656	Insurance - Vehicle	44	0	0
657	Insurance - General Liability	94	0	0
658	Insurance - Workmans's Comp	84 (5)	6	0
659	Insurance - Other	12	0	0
660	Advertising Expense	28	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	324	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	94	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	151	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,119	1,264	0
	Total Water Utility Expenses	19,969	2,254	586

SYSTEM NAME: Putnam / St. John's Highlands

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	3,681	7	170	1,339	370	538
603	0	0	0	0	0	0
604	1,210	2	56	440	122	168
610	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	0
615	0	XXXXXXXX	0	XXXXXXXX	2	40
616	0	XXXXXXXX	0	XXXXXXXX	0	0
618	0	0	0	0	0	0
620	124	0	0	201	48	104
631	0	0	0	0	0	0
632	0	0	0	0	0	49
633	0	0	0	0	0	124
634	0	0	0	0	0	0
635	2,982	0	0	0	0	0
636	0	54	0	0	0	1,410
641	0	0	0	0	14	70
642	0	0	0	0	1	5
650	0	0	1,956	0	0	161
656	0	0	0	0	0	44
657	0	0	0	0	0	94
658	38	0	2	14	4	21
659	0	0	0	0	0	12
660	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	28
666	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	324
667	0	0	0	0	0	94
668	0	0	0	0	0	0
670	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	151	0
675	0	0	0	0	328	527
	<u>8,035</u>	<u>63</u>	<u>2,184</u>	<u>1,994</u>	<u>1,041</u>	<u>3,813</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	18,161
Less:			
	Nonused and Useful Plant (1)		710
108.1	Accumulated Depreciation	W-6(b)	5,213
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	2,994
252	Advances for Construction	F-21	0
	Subtotal		<u>9,244</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	592
	Subtotal		<u>9,836</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)		2,151
	Other (Specify):		
	Deferred Taxes		(233)
	Regulatory Assets		253
	WATER RATE BASE		12,007
	WATER OPERATING INCOME	W-3	(2,757)
	ACHIEVED RATE OF RETURN		<u>(22.96%)</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Stone Mountain

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	8,720
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>8,720</u>
401	Operating Expenses	W-10(a)	10,519
403	Depreciation Expense	W-6(a)	709
	Less: Amortization Of CIAC	W-8(a)	114
Net Depreciation Expense			<u>595</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		392
408.11	Property Taxes		188
408.12	Payroll Taxes		568
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		1,148
409.1	Income Taxes		(795)
410.1	Deferred Federal Income Taxes		21
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(11)
Utility Operating Expenses			11,477
Utility Operating Income			(2,757)
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(2,757)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Lake / Stone Mountain

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	964	0	0	964
303	Land and Land Rights	98	21	(14)	105
304	Structures and Improvements	2,762	220	(220)	2,762
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,000	0	0	2,000
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	5,411	0	0	5,411
320	Water Treatment Equipment	1,069	0	0	1,069
330	Distribution Reservoirs and Standpipes	2,600	0	0	2,600
331	Transmission and Distribution Mains	1,817	0	0	1,817
333	Services	331	0	0	331
334	Meters and Meter Installations	362	50	0	412
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	347	341	(347)	341
341	Transportation Equipment	68	65	(68)	65
342	Stores Equipment	3	3	(3)	3
343	Tools, Shop and Garage Equip.	57	61	(57)	61
344	Laboratory Equipment	18	14	(18)	14
345	Power Operated Equipment	83	71	(83)	71
346	Communication Equipment	131	113	(131)	113
347	Miscellaneous Equipment	26	21	(26)	21
348	Other Tangible Plant	0	2	0	2
	Total Water Plant	18,147	981	(967)	18,161

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	964	964	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	105	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
304	Structures and Improvements	2,762	XXXXXX	0	84	0	21
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	2,542	0	220
306	Lake, River and Other Intakes	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	2,000	XXXXXX	2,000	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	5,411	XXXXXX	5,411	0	0	XXXXXX
320	Water Treatment Equipment	1,069	XXXXXX	XXXXXX	1,069	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	2,600	XXXXXX	XXXXXX	XXXXXX	2,600	XXXXXX
331	Transmission and Distribution Mains	1,817	XXXXXX	XXXXXX	XXXXXX	1,817	XXXXXX
333	Services	331	XXXXXX	XXXXXX	XXXXXX	331	XXXXXX
334	Meters and Meter Installations	412	XXXXXX	XXXXXX	XXXXXX	412	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	0	XXXXXX	0	0	0	XXXXXX
340	Office Furniture and Equip	341	XXXXXX	XXXXXX	XXXXXX	XXXXXX	341
341	Transportation Equipment	65	XXXXXX	XXXXXX	XXXXXX	XXXXXX	65
342	Stores Equipment	3	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3
343	Tools, Shop and Garage Equip.	61	XXXXXX	XXXXXX	XXXXXX	XXXXXX	61
344	Laboratory Equipment	14	XXXXXX	XXXXXX	XXXXXX	XXXXXX	14
345	Power Operated Equipment	71	XXXXXX	XXXXXX	XXXXXX	XXXXXX	71
346	Communication Equipment	113	XXXXXX	XXXXXX	XXXXXX	XXXXXX	113
347	Miscellaneous Equipment	21	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
348	Other Tangible Plant	2	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2
Total Water Plant		18,161	964	7,411	3,695	5,160	931

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Stone Mountain

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	369	24	0	24
304	Structures and Improvements	1,108	84	18	102
305	Collecting and Impounding Reservoirs	66	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	935	66	0	66
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	(436)	271	0	271
320	Water Treatment Equipment	637	49	0	49
330	Distribution Reservoirs and Standpipes	1,207	71	0	71
331	Transmission and Distribution Mains	509	43	0	43
333	Services	141	8	0	8
334	Meters and Meter Installations	(269)	19	0	19
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	84	(0)	0	(0)
340	Office Furniture and Equip	201	47	178	224
341	Transportation Equipment	64	8	60	69
342	Stores Equipment	2	0	2	2
343	Tools, Shop and Garage Equip.	32	3	31	34
344	Laboratory Equipment	8	1	7	8
345	Power Operated Equipment	57	4	50	53
346	Communication Equipment	37	11	35	46
347	Miscellaneous Equipment	8	1	8	9
348	Other Tangible Plant	0	0	0	1
	Total Water Accumulated Depreciation	4,760	709	390	1,099

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	393
304	Structures and Improvements	1 (4)	0	30 (2,3)	31	1,179
305	Collecting and Impounding Reservoirs	0	0	66 (2)	66	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,001
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	(165)
320	Water Treatment Equipment	0	0	0	0	686
330	Distribution Reservoirs and Standpipes	0	0	0	0	1,278
331	Transmission and Distribution Mains	0	0	0	0	552
333	Services	0	0	0	0	149
334	Meters and Meter Installations	0	0	0	0	(250)
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	84 (2)	84	0
340	Office Furniture and Equip	21 (4)	0	205 (3)	226	199
341	Transportation Equipment	5 (4)	1 (4)	65 (3)	69	64
342	Stores Equipment	0 (4)	0	2 (3)	2	1
343	Tools, Shop and Garage Equip.	0 (4)	0	38 (3)	39	27
344	Laboratory Equipment	0 (4)	0	10 (3)	10	6
345	Power Operated Equipment	1 (4)	0	58 (3)	60	51
346	Communication Equipment	0 (4)	0	48 (3)	48	35
347	Miscellaneous Equipment	0 (4)	0	12 (3)	12	5
348	Other Tangible Plant	0 (4)	0	0 (3)	0	1
	Total Water Accumulated Depreciation	29	1	618	646	5,213

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Stone Mountain

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		2,994
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-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>2,994</u>

Explain all debits charged to Account 271 below:

None

SYSTEM NAME: Lake / Stone Mountain

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	Prepaid 0	
Total Credits			<u><u>0</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	478
Debits during year:	
Accruals charge to Account 272	114
Other debits (specify):	
Total Debits	114
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>592</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Stone Mountain

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		0
TOTAL CREDITS		0

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	9	9	8,593
461.2	Metered Sales to Commercial Customer	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
462	Total Metered Sales	<u>9</u>	<u>9</u>	<u>8,593</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>9</u>	<u>9 (7)</u>	<u>8,593</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			15
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			112
Total Other Water Revenues				
				127
Total Water Operating Revenues				
				<u>8,720</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			1,387	
601	Salaries and Wages - Employees	4,310	138	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,416 (5)	45	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	924	920	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	256	0	X X X X X X
620	Materials and Supplies	388	0	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	5	0	0
633	Contractual Services - Legal	12	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,263	0	0
636	Contractual Services - Other	144	0	0
641	Rental of Building/Real Property	8	0	0
642	Rental of Equipment	1	0	0
650	Transportation Expenses	207	0	0
656	Insurance - Vehicle	4	0	0
657	Insurance - General Liability	9	0	0
658	Insurance - Workmans's Comp	46 (5)	1	0
659	Insurance - Other	1	0	0
660	Advertising Expense	3	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	32	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	9	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	15	X X X X X X	X X X X X X
675	Miscellaneous Expenses	467	383	0
	Total Water Utility Expenses	<u>10,519</u>	<u>1,488</u>	<u>0</u>

SYSTEM NAME: Lake / Stone Mountain

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	2,973	574	185	351	36	53
603	0	0	0	0	0	0
604	977	189	61	115	12	16
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	0	4
616	0	XXXXXX	0	XXXXXX	0	0
618	256	0	0	0	0	0
620	0	107	0	266	5	10
631	0	0	0	0	0	0
632	0	0	0	0	0	5
633	0	0	0	0	0	12
634	0	0	0	0	0	0
635	2,263	0	0	0	0	0
636	0	6	0	0		138
641	0	0	0	0	1	7
642	0	0	0	0	0	0
650	0	0	191	0	0	16
656	0	0	0	0	0	4
657	0	0	0	0	0	9
658	31	6	2	4	0	2
659	0	0	0	0	0	1
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	3
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	32
667	0	0	0	0	0	9
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15	0
675	0	0	0	0	32	52
	<u>6,500</u>	<u>882</u>	<u>439</u>	<u>736</u>	<u>102</u>	<u>373</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	884,760
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	252,517
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	634,585
252	Advances for Construction	F-21	0
	Subtotal		(2,342)
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	97,918
	Subtotal		95,576
	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		(25,061)
	Regulatory Assets		
	WATER RATE BASE		70,515
	WATER OPERATING INCOME	W-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-eighth Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion/Stonecrest

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	0
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>0</u>
401	Operating Expenses	W-10(a)	0
403	Depreciation Expense	W-6(a)	0
	Less: Amortization Of CIAC	W-8(a)	0
Net Depreciation Expense			<u>0</u>
406	Amortization of Utiliy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.1	Utility Regulatory Assessment Fee		0
408.11	Property Taxes		0
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
Total Taxes Other Than Income			0
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:			
469	Guaranteed Revenues (and AFPI)		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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	341	0	341 (8)
302	Franchises	0	0	0	0
303	Land and Land Rights	0	91,417	0	91,417 (8)
304	Structures and Improvements	0	18,018	0	18,018 (8)
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	88,161	0	88,161 (8)
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	537	0	537 (8)
310	Power Generation Equipment	0	38,675	0	38,675 (8)
311	Pumping Equipment	0	44,238	0	44,238 (8)
320	Water Treatment Equipment	0	18,083	0	18,083 (8)
330	Distribution Reservoirs and Standpipes	0	95,781	0	95,781 (8)
331	Transmission and Distribution Mains	0	333,454	0	333,454 (8)
333	Services	0	51,786	0	51,786 (8)
334	Meters and Meter Installations	0	67,156	0	67,156 (8)
335	Hydrants	0	32,790	0	32,790 (8)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	4,323	0	4,323 (8)
340	Office Furniture and Equip	0	0	0	0
341	Transportation Equipment	0	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equip.	0	0	0	0
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	0	0	0	0
	Total Water Plant	0	884,760	0	884,760

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Marion / Stonecrest

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	341	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
302	Franchises	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	91,417	X X X X X X	91,417	0	0	0
304	Structures and Improvements	18,018	X X X X X X	18,018	0	0	0
305	Collecting and Impounding Reservoirs	0	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
306	Lake, River and Other Intakes	0	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
307	Wells and Springs	88,161	X X X X X X	88,161	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	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
309	Supply Mains	537	X X X X X X	537	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	38,675	X X X X X X	38,675	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	44,238	X X X X X X	44,238	0	0	0
320	Water Treatment Equipment	18,083	X X X X X X	X X X X X X	18,083	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	95,781	X X X X X X	X X X X X X	X X X X X X	95,781	X X X X X X
331	Transmission and Distribution Mains	333,454	X X X X X X	X X X X X X	X X X X X X	333,454	X X X X X X
333	Services	51,786	X X X X X X	X X X X X X	X X X X X X	51,786	X X X X X X
334	Meters and Meter Installations	67,156	X X X X X X	X X X X X X	X X X X X X	67,156	X X X X X X
335	Hydrants	32,790	X X X X X X	X X X X X X	X X X X X X	32,790	X X X X X X
336	Backflow Prevention Devices	0	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
339	Other Plant and Misc Equipment	4,323	0	4,323	0	0	0
340	Office Furniture and Equip	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
341	Transportation Equipment	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
342	Stores Equipment	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
343	Tools, Shop and Garage Equip.	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
344	Laboratory Equipment	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
345	Power Operated Equipment	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
346	Communication Equipment	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
347	Miscellaneous Equipment	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
348	Other Tangible Plant	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
	Total Water Plant	884,760	341	285,369	18,083	580,967	0

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Stonecrest

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	38	38
304	Structures and Improvements	0	0	3,214	3,214
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	0	15,764	15,764
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	57	57
310	Power Generation Equipment	0	0	15,234	15,234
311	Pumping Equipment	0	0	23,522	23,522
320	Water Treatment Equipment	0	0	18,083	18,083
330	Distribution Reservoirs and Standpipes	0	0	13,153	13,153
331	Transmission and Distribution Mains	0	0	133,748	133,748
333	Services	0	0	10,159	10,159
334	Meters and Meter Installations	0	0	12,976	12,976
335	Hydrants	0	0	5,432	5,432
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	1,137	1,137
340	Office Furniture and Equip	0	0	0	0
341	Transportation Equipment	0	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equip.	0	0	0	0
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	0	0	0	0
	Total Water Plant Accumulated Depreciation	0	0	252,517	252,517

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

UTILITY NAME: Florida Water Services, Corp.

DECEMBER 31, 2000

SYSTEM NAME: Marion/ Stonecrest

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	38
304	Structures and Improvements	0	0	0	0	3,214
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	15,764
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	57
310	Power Generation Equipment	0	0	0	0	15,234
311	Pumping Equipment	0	0	0	0	23,522
320	Water Treatment Equipment	0	0	0	0	18,083
330	Distribution Reservoirs and Standpipes	0	0	0	0	13,153
331	Transmission and Distribution Mains	0	0	0	0	133,748
333	Services	0	0	0	0	10,159
334	Meters and Meter Installations	0	0	0	0	12,976
335	Hydrants	0	0	0	0	5,432
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	1,137
340	Office Furniture and Equip	0	0	0	0	0
341	Transportation Equipment	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0
343	Tools, Shop and Garage Equip.	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0
	Total Water Plant Accumulated Depreciation	0	0	0	0	252,517

* 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)	WATER (c)
Balance first of year		0
Acquisition		634,585
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		(0)
Total Contributions in Aid of Construction		<u>634,585</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Marion/ Stonecrest

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
None			
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	0
Debits during year:	
Accruals charge to Account 272	0
Other debits (specify): Acquisition	97,918
Total Debits	<u>97,918</u>
Credits during year (specify):	
Plant Sold 12/97	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>97,918</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Stonecrest

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER 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>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	0	0	0
461.2	Metered Sales to Commercial Customers	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>0</u>	<u>0</u>	<u>0</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>0</u>	<u>0 (7)</u>	<u>0</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			0
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			0
Total Other Water Revenues				
				0
Total Water Operating Revenues				
				<u>0</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	0	0	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	0 (5)	0	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	0	0	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	0	0	X X X X X X
620	Materials and Supplies	0	0	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	0	0	0
633	Contractual Services - Legal	0	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	0	0	0
636	Contractual Services - Other	0	0	0
641	Rental of Building/Real Property	0	0	0
642	Rental of Equipment	0	0	0
650	Transportation Expenses	0	0	0
656	Insurance - Vehicle	0	0	0
657	Insurance - General Liability	0	0	0
658	Insurance - Workmans's Comp	0 (5)	0	0
659	Insurance - Other	0	0	0
660	Advertising Expense	0	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	0	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	0	X X X X X X	X X X X X X
675	Miscellaneous Expenses	0	0	0
	Total Water Utility Expenses	<u>0</u>	<u>0</u>	<u>0</u>

SYSTEM NAME: Marion / Stonecrest

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3	.4	.5	.6	.7	.8
	WATER TREATMENT EXPENSES OPERATIONS (f)	WATER TREATMENT EXPENSES MAINT (g)	TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	TRANS & DISTRIBUTION EXPENSES MAINT (i)	CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (j)
601	0	0	0	0	0	0
603						
604	0	0	0	0	0	0
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	0	0
616	0	XXXXXX	0	XXXXXX	0	0
618	0	0	0	0	0	0
620	0	0	0	0	0	0
631	0	0	0	0	0	0
632	0	0	0	0	0	0
633	0	0	0	0	0	0
634	0	0	0	0	0	0
635	0	0	0	0	0	0
636	0	0	0	0	0	0
641	0	0	0	0	0	0
642	0	0	0	0	0	0
650	0	0	0	0	0	0
656	0	0	0	0	0	0
657	0	0	0	0	0	0
658	0	0	0	0	0	0
659	0	0	0	0	0	0
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
667	0	0	0	0	0	0
668						
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
675	0	0	0	0	0	0
	0	0	0	0	0	0

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	1,485,494
	Less:		
	Nonused and Useful Plant (1)		102,191
108.1	Accumulated Depreciation	W-6(b)	525,897
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	766,054
252	Advances for Construction	F-21	0
	Subtotal		<u>91,352</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	252,495
	Subtotal		<u>343,847</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)		27,732
	Other (Specify):		
	Deferred Taxes		(30,881)
	Regulatory Assets		20,436
	WATER RATE BASE		361,134
	WATER OPERATING INCOME	W-3	3,657
	ACHIEVED RATE OF RETURN		<u>1.01%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Sugar Mill

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	204,477
469	Less: Guaranteed Revenue and AFPI	W-9	(14,338)
Net Operating Revenues			<u>218,815</u>
401	Operating Expenses	W-10(a)	138,124
403	Depreciation Expense	W-6(a)	51,536
	Less: Amortization Of CIAC	W-8(a)	24,827
Net Depreciation Expense			<u>26,709</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		9,201
408.11	Property Taxes		22,985
408.12	Payroll Taxes		5,850
408.13	Other Taxes and Licenses		36
408	Total Taxes Other Than Income		38,072
409.1	Income Taxes		10,285
410.1	Deferred Federal Income Taxes		2,858
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(889)
Utility Operating Expenses			215,158
Utility Operating Income			3,657
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	(14,338)
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(10,681)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Volusia / Sugar Mill

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	5,871	0	0	5,871
303	Land and Land Rights	19,739	1,589	(2,569)	18,759
304	Structures and Improvements	77,527	19,263	(24,502)	72,288
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	80,057	0	0	80,057
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	46,576	0	0	46,576
310	Power Generation Equipment	86,385	(0)	(19,271)	67,114
311	Pumping Equipment	98,663	8,676	0	107,339
320	Water Treatment Equipment	205,266	5,183	8,196	218,645
330	Distribution Reservoirs and Standpipes	186,280	0	0	186,280
331	Transmission and Distribution Mains	409,498	0	870	410,368
333	Services	120,684	10,655	(870)	130,469
334	Meters and Meter Installations	31,275	2,703	(2,134)	31,844
335	Hydrants	57,182	0	0	57,182
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	25,771	26,007	(25,771)	26,007
340	Office Furniture and Equip	5,081	4,980	(5,081)	4,980
341	Transportation Equipment	202	209	(202)	209
342	Stores Equipment	4,219	4,630	(4,219)	4,630
343	Tools, Shop and Garage Equip.	1,309	1,075	(1,309)	1,075
344	Laboratory Equipment	6,188	5,432	(6,188)	5,432
345	Power Operated Equipment	9,755	8,598	(9,755)	8,598
346	Communication Equipment	1,941	1,610	(1,941)	1,610
347	Miscellaneous Equipment	0	162	0	162
348	Other Tangible Plant	0	162	0	162
	Total Water Plant	1,479,469	100,770	(94,746)	1,485,494

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	5,871	5,871	X	X	X	X
303	Land and Land Rights	18,759	X	X	X	X	X
304	Structures and Improvements	72,288	X	X	X	X	X
305	Collecting and Impounding Reservoirs	0	X	X	X	X	X
306	Lake, River and Other Intakes	0	X	X	X	X	X
307	Wells and Springs	80,057	X	X	X	X	X
308	Infiltration Galleries and Tunnels	0	X	X	X	X	X
309	Supply Mains	46,576	X	X	X	X	X
310	Power Generation Equipment	67,114	X	X	X	X	X
311	Pumping Equipment	107,339	X	X	X	X	X
312	Water Treatment Equipment	218,645	X	X	X	X	X
313	Distribution Reservoirs and Standpipes	186,280	X	X	X	X	X
314	Transmission and Distribution Mains	410,368	X	X	X	X	X
315	Services	130,469	X	X	X	X	X
316	Meters and Meter Installations	31,844	X	X	X	X	X
317	Hydrants	57,182	X	X	X	X	X
318	Backflow Prevention Devices	0	X	X	X	X	X
319	Other Plant and Misc Equipment	0	X	X	X	X	X
320	Office Furniture and Equip	26,007	X	X	X	X	X
321	Transportation Equipment	4,980	X	X	X	X	X
322	Stores Equipment	209	X	X	X	X	X
323	Tools, Shop and Garage Equip.	4,630	X	X	X	X	X
324	Laboratory Equipment	1,075	X	X	X	X	X
325	Power Operated Equipment	5,432	X	X	X	X	X
326	Communication Equipment	8,598	X	X	X	X	X
327	Miscellaneous Equipment	1,610	X	X	X	X	X
328	Other Tangible Plant	162	X	X	X	X	X
	Total Water Plant	1,485,494	5,871	221,041	294,596	892,931	71,055

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Sugar Mill

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	2,289	147	0	147
304	Structures and Improvements	17,792	2,152	2,176	4,328
305	Collecting and Impounding Reservoirs	1	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	37,739	2,666	0	2,666
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	24,422	1,332	0	1,332
310	Power Generation Equipment	13,636	3,633	0	3,633
311	Pumping Equipment	17,508	5,367	8,677	14,044
320	Water Treatment Equipment	30,807	9,955	6,079	16,034
330	Distribution Reservoirs and Standpipes	94,139	5,030	0	5,030
331	Transmission and Distribution Mains	157,011	9,562	167	9,729
333	Services	39,402	3,129	0	3,129
334	Meters and Meter Installations	2,968	1,578	0	1,578
335	Hydrants	20,310	1,270	0	1,270
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	14	(0)	0	(0)
340	Office Furniture and Equip	14,928	3,568	13,560	17,128
341	Transportation Equipment	4,737	636	4,612	5,248
342	Stores Equipment	113	11	123	134
343	Tools, Shop and Garage Equip.	2,343	228	2,371	2,599
344	Laboratory Equipment	630	70	558	628
345	Power Operated Equipment	4,232	269	3,797	4,066
346	Communication Equipment	2,763	823	2,684	3,507
347	Miscellaneous Equipment	605	101	585	686
348	Other Tangible Plant	2	8	36	44
	Total Water Accumulated Depreciation	488,391	51,536	45,425	96,961

* 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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	2,436
304	Structures and Improvements	1,134	(4,15)	186	(2,3,11)	20,800
305	Collecting and Impounding Reservoirs	0	0	1	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	40,405
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	25,754
310	Power Generation Equipment	19,271	0	0	19,271	(2,002)
311	Pumping Equipment	0	0	0	0	31,552
320	Water Treatment Equipment	1,908	0	0	1,908	44,933
330	Distribution Reservoirs and Standpipes	0	0	0	0	99,169
331	Transmission and Distribution Mains	0	0	0	0	166,740
333	Services	0	0	167	(11)	42,364
334	Meters and Meter Installations	2,134	0	0	2,134	2,412
335	Hydrants	0	0	0	0	21,580
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	14	14	0
340	Office Furniture and Equip	1,631	(4)	15,219	(3)	15,206
341	Transportation Equipment	392	(4)	4,797	(3)	4,882
342	Stores Equipment	0	(4)	136	(3)	111
343	Tools, Shop and Garage Equip.	27	(4)	2,833	(3)	2,082
344	Laboratory Equipment	10	(4)	773	(3)	475
345	Power Operated Equipment	110	(4)	4,319	(3)	3,869
346	Communication Equipment	6	(4)	3,571	(3)	2,693
347	Miscellaneous Equipment	14	(4)	883	(3)	394
348	Other Tangible Plant	0	(4)	4	(3)	42
	Total Water Accumulated Depreciation	26,638	86	32,903	59,455	525,897

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Sugar Mill

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		760,847
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	5,207
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		5,207
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>766,054</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Volusia / Sugar Mill

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	20	260 AVERAGE	5,207
Total Credits			<u><u>5,207</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	227,668
Debits during year:	
Accruals charge to Account 272	24,827
Other debits (specify):	
Total Debits	24,827
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>252,495</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Sugar Mill

**WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
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>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	650	663	195,969
461.2	Metered Sales to Commercial Customer	17	17	16,759
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>667</u>	<u>680</u>	<u>212,728</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	1	7	4,487
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>668</u>	<u>687 (7)</u>	<u>217,215</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			(14,338)
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,605
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(5)
Total Other Water Revenues				
				(12,738)
Total Water Operating Revenues				
				<u>204,477</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			14,284	
601	Salaries and Wages - Employees	50,235	3,259	246
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	16,451 (5)	1,071	81
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	5,970	3,908	0
616	Fuel for Power Purchased	968	968	X X X X X X
618	Chemicals	13,246	0	X X X X X X
620	Materials and Supplies	7,765	264	1,571
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	369	0	0
633	Contractual Services - Legal	924	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	7,390	0	0
636	Contractual Services - Other	12,639	0	0
641	Rental of Building/Real Property	627	0	0
642	Rental of Equipment	205	0	0
650	Transportation Expenses	5,497	2	0
656	Insurance - Vehicle	331	0	0
657	Insurance - General Liability	704	0	0
658	Insurance - Workmans's Comp	630 (5)	34	3
659	Insurance - Other	88	0	0
660	Advertising Expense	207	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,421	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	705	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	1,131	X X X X X X	X X X X X X
675	Miscellaneous Expenses	9,620	2,870	366
	Total Water Utility Expenses	138,124	12,376	2,266

SYSTEM NAME: Volusia / Sugar Mill

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	30,535	419	4,331	4,664	2,762	4,019
603	0	0	0	0	0	0
604	10,037	138	1,424	1,533	913	1,254
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	1,753	XXXXXX	0	XXXXXX	13	296
616	0	XXXXXX	0	XXXXXX	0	0
618	13,246	0	0	0	0	0
620	539	856	94	3,307	359	775
631	0	0	0	0	0	1
632	0	0	0	0	0	369
633	0	0	0	0	0	924
634	0	0	0	0	0	0
635	7,390	0	0	0	0	0
636	0	2,107	0	0	0	10,532
641	0	0	0	0	106	521
642	0	163	0	0	8	34
650	0	0	4,288	0	2	1,205
656	0	0	0	0	0	331
657	0	0	0	0	0	704
658	315	4	45	48	28	154
659	0	0	0	0	0	88
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	207
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	2,421
667	0	0	0	0	0	705
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,131	0
675	0	0	0	0	2,448	3,935
	<u>63,815</u>	<u>3,687</u>	<u>10,181</u>	<u>9,552</u>	<u>7,770</u>	<u>28,477</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	2,197,661
	Less:		
	Nonused and Useful Plant (1)		942,950
108.1	Accumulated Depreciation	W-6(b)	802,312
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	133,730
252	Advances for Construction	F-21	0
	Subtotal		<u>318,669</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	45,403
	Subtotal		<u>364,072</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)		25,567
	Other (Specify):		
	Deferred Taxes		(64,804)
	Regulatory Assets		15,467
	WATER RATE BASE		340,302
	WATER OPERATING INCOME	W-3	(64,324)
	ACHIEVED RATE OF RETURN		<u>(18.90%)</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny Hills

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	147,297
469	Less: Guaranteed Revenue and AFPI	W-9	668
Net Operating Revenues			<u>146,629</u>
401	Operating Expenses	W-10(a)	126,438
403	Depreciation Expense	W-6(a)	59,546
	Less: Amortization Of CIAC	W-8(a)	4,367
Net Depreciation Expense			<u>55,179</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		6,628
408.11	Property Taxes		24,784
408.12	Payroll Taxes		6,740
408.13	Other Taxes and Licenses		22
408	Total Taxes Other Than Income		38,175
409.1	Income Taxes		(13,611)
410.1	Deferred Federal Income Taxes		6,097
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(1,326)
Utility Operating Expenses			210,953
Utility Operating Income			(64,324)
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	668
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(63,656)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Washington / Sunny Hills

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	5,112	0	0	5,112
303	Land and Land Rights	11,470	993	(692)	11,771
304	Structures and Improvements	37,282	10,468	(10,538)	37,212
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	16,847	0	0	16,847
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	7,232	0	0	7,232
310	Power Generation Equipment	66,436	0	0	66,436
311	Pumping Equipment	103,305	0	0	103,305
320	Water Treatment Equipment	4,267	0	0	4,267
330	Distribution Reservoirs and Standpipes	206,317	0	0	206,317
331	Distribution Reservoirs and Standpipes	1,586,072	0	0	1,586,072
333	Transmission and Distribution Mains	86,763	0	0	86,763
334	Services	33,950	2,165	(2,698)	33,417
335	Meters and Meter Installations	0	0	0	0
336	Hydrants	0	0	0	0
339	Backflow Prevention Devices	0	0	0	0
340	Other Plant and Misc. Equipment	16,628	16,240	(16,628)	16,240
341	Office Furniture and Equip	3,278	3,110	(3,278)	3,110
342	Transportation Equipment	130	131	(130)	131
343	Stores Equipment	2,722	2,891	(2,722)	2,891
344	Tools, Shop and Garage Equip.	845	671	(845)	671
345	Laboratory Equipment	3,992	3,392	(3,992)	3,392
346	Power Operated Equipment	6,294	5,369	(6,294)	5,369
347	Communication Equipment	1,252	1,005	(1,252)	1,005
348	Miscellaneous Equipment	0	101	0	101
	Other Tangible Plant	0	101	0	101
	Total Water Plant	2,200,194	46,535	(49,069)	2,197,661

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 PUMPING PLANT (h)	.3 TREATMENT PLANT (i)	.4 DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	5,112	5,112	X	X	X	X
303	Land and Land Rights	11,771	X	X	X	X	X
304	Structures and Improvements	37,212	X	10,779	0	0	992
305	Collecting and Impounding Reservoirs	0	X	15,598	11,145	0	10,469
306	Lake, River and Other Intakes	0	X	0	X	X	X
307	Wells and Springs	16,847	X	16,847	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	7,232	X	7,232	X	X	X
310	Power Generation Equipment	66,436	X	66,436	X	X	X
311	Pumping Equipment	103,305	X	43,641	0	59,664	X
320	Water Treatment Equipment	4,267	X	X	4,267	X	X
330	Distribution Reservoirs and Standpipes	206,317	X	X	X	206,317	X
331	Transmission and Distribution Mains	1,586,072	X	X	X	1,586,072	X
333	Services	86,763	X	X	X	86,763	X
334	Meters and Meter Installations	33,417	X	X	X	33,417	X
335	Hydrants	0	X	X	X	0	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc Equipment	16,240	X	0	0	0	16,240
340	Office Furniture and Equip	3,110	X	X	X	X	3,110
341	Transportation Equipment	131	X	X	X	X	131
342	Stores Equipment	2,891	X	X	X	X	2,891
343	Tools, Shop and Garage Equip.	671	X	X	X	X	671
344	Laboratory Equipment	3,392	X	X	X	X	3,392
345	Power Operated Equipment	5,369	X	X	X	X	5,369
346	Communication Equipment	1,005	X	X	X	X	1,005
347	Miscellaneous Equipment	101	X	X	X	X	101
348	Other Tangible Plant		X	X	X	X	
	Total Water Plant	2,197,661	5,112	160,533	15,412	1,972,233	44,371

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny Hills

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	1,593	128	0	128
304	Structures and Improvements	5,190	1,127	881 (3)	2,008
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	10,481	561	0	561
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	2,181	207	0	207
310	Power Generation Equipment	22,845	3,322	0	3,322
311	Pumping Equipment	92,788	4,060	0	4,060
320	Water Treatment Equipment	528	194	0	194
330	Distribution Reservoirs and Standpipes	121,716	5,570	0	5,570
331	Transmission and Distribution Mains	432,478	36,955	0	36,955
333	Services	34,594	2,169	0	2,169
334	Meters and Meter Installations	6,230	1,684	0	1,684
335	Hydrants	(28)	0	28 (2)	28
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	9,631	2,228	8,468 (3)	10,696
341	Transportation Equipment	3,056	397	2,880 (3)	3,277
342	Stores Equipment	73	7	77 (3)	84
343	Tools, Shop and Garage Equip.	1,512	142	1,481 (3)	1,623
344	Laboratory Equipment	407	44	348 (3)	392
345	Power Operated Equipment	2,731	168	2,371 (3)	2,539
346	Communication Equipment	1,782	514	1,676 (3)	2,190
347	Miscellaneous Equipment	390	63	365 (3)	428
348	Other Tangible Plant	1	5	23 (3)	28
	Total Water Accumulated Depreciation	750,179	59,546	18,597	78,143

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	1,721
304	Structures and Improvements	31 (4)	0	1,022 (3)	1,053	6,146
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	11,042
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	2,388
310	Power Generation Equipment	0	0	0	0	26,167
311	Pumping Equipment	0	0	0	0	96,848
320	Water Treatment Equipment	0	0	0	0	722
330	Distribution Reservoirs and Standpipes	0	0	0	0	127,286
331	Transmission and Distribution Mains	0	0	0	0	469,433
333	Services	0	0	0	0	36,763
334	Meters and Meter Installations	2,698	0	0	2,698	5,216
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	1,019 (4)	0	9,812 (3)	10,831	9,496
341	Transportation Equipment	245 (4)	54 (4)	3,093 (3)	3,285	3,049
342	Stores Equipment	0 (4)	0	87 (3)	87	69
343	Tools, Shop and Garage Equip.	17 (4)	0	1,818 (3)	1,835	1,300
344	Laboratory Equipment	6 (4)	0	496 (3)	502	297
345	Power Operated Equipment	68 (4)	0	2,786 (3)	2,854	2,416
346	Communication Equipment	4 (4)	0	2,286 (3)	2,290	1,682
347	Miscellaneous Equipment	9 (4)	0	564 (3)	573	246
348	Other Tangible Plant	0 (4)	0	2 (3)	2	26
	Total Water Accumulated Depreciation	4,097	54	21,968	26,011	802,312

* 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

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		130,677
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	3,053
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		3,053
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>133,730</u>

Explain all debits charged to Account 271 below:
None

SYSTEM NAME: Washington / Sunny Hills

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	1,527 AVERAGE	3,053
Total Credits			<u><u>3,053</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	41,036
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,367
Total Debits	4,367
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>45,403</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Washington / Sunny Hills

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

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

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	411	412	132,747
461.2	Metered Sales to Commercial Customer	20	17	9,742
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>431</u>	<u>429</u>	<u>142,489</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>431</u>	<u>429 (7)</u>	<u>142,489</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			668
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			2,353
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			1,787
Total Other Water Revenues				
				<u>4,808</u>
Total Water Operating Revenues				
				<u><u>147,297</u></u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			16,458	
601	Salaries and Wages - Employees	54,304	15,422	4,102
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	17,812 (5)	5,069	1,348
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	10,462	10,269	0
616	Fuel for Power Purchased	148	148	X X X X X X
618	Chemicals	1,084	0	X X X X X X
620	Materials and Supplies	5,083	564	791
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	231	0	0
633	Contractual Services - Legal	577	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	5,859	0	0
636	Contractual Services - Other	7,035	0	0
641	Rental of Building/Real Property	391	0	0
642	Rental of Equipment	67	0	41
650	Transportation Expenses	10,046	1	0
656	Insurance - Vehicle	207	0	0
657	Insurance - General Liability	439	0	0
658	Insurance - Workmans's Comp	629 (5)	159	42
659	Insurance - Other	55	0	0
660	Advertising Expense	129	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	1,512	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	440	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	706	X X X X X X	X X X X X X
675	Miscellaneous Expenses	9,221	5,235	0
	Total Water Utility Expenses	126,438	36,867	6,325

SYSTEM NAME: Washington / Sunny Hills

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	19,375	0	3,575	7,595	1,725	2,510
603	0	0	0	0	0	0
604	6,369	0	1,175	2,497	570	783
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	8	185
616	0	XXXXXX	0	XXXXXX	0	0
618	1,084	0	0	0	0	0
620	44	566	1,552	858	224	484
631	0	0	0	0	0	1
632	0	0	0	0	0	231
633	0	0	0	0	0	577
634	0	0	0	0	0	0
635	5,859	0	0	0	0	0
636	0	458	0	0	0	6,577
641	0	0	0	0	66	325
642	0	0	0	0	5	21
650	0	0	9,291	0	1	753
656	0	0	0	0	0	207
657	0	0	0	0	0	439
658	200	0	37	78	18	96
659	0	0	0	0	0	55
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	129
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	1,512
667	0	0	0	0	0	440
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	706	0
675	0	0	0	0	1,529	2,458
	<u>32,930</u>	<u>1,024</u>	<u>15,630</u>	<u>11,028</u>	<u>4,852</u>	<u>17,782</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	988,325
Less:			
	Nonused and Useful Plant (1)		44
108.1	Accumulated Depreciation	W-6(b)	184,425
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	543,160
252	Advances for Construction	F-21	0
Subtotal			<u>260,697</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	52,052
Subtotal			<u>312,749</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)		19,291
	Other (Specify):		
	Deferred Taxes		(21,170)
	Regulatory Assets		5,530
WATER RATE BASE			316,400
WATER OPERATING INCOME		W-3	13,926
ACHIEVED RATE OF RETURN			<u>4.40%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Sunshine Parkway

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	173,708
469	Less: Guaranteed Revenue and AFPI	W-9	16,421
Net Operating Revenues			<u>157,287</u>
401	Operating Expenses	W-10(a)	94,106
403	Depreciation Expense	W-6(a)	27,814
	Less: Amortization Of CIAC	W-8(a)	11,872
Net Depreciation Expense			<u>15,942</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		7,817
408.11	Property Taxes		10,516
408.12	Payroll Taxes		4,612
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		22,946
409.1	Income Taxes		8,996
410.1	Deferred Federal Income Taxes		1,958
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(587)
Utility Operating Expenses			143,361
Utility Operating Income			13,926
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	16,421
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>30,347</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Sunshine Parkway

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	1,173	0	0	1,173
303	Land and Land Rights	19,691	72	(42)	19,721
304	Structures and Improvements	32,679	756	(636)	32,799
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	12,277	0	0	12,277
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	3,937	0	0	3,937
310	Power Generation Equipment	128,304	0	0	128,304
311	Pumping Equipment	110,005	1	0	110,006
320	Water Treatment Equipment	4,835	0	1,000	5,835
330	Distribution Reservoirs and Standpipes	67,848	0	0	67,848
331	Transmission and Distribution Mains	266,169	200,056	0	466,225
333	Services	48,286	12,481	0	60,767
334	Meters and Meter Installations	20,457	1,644	(58)	22,043
335	Hydrants	28,753	15,360	0	44,113
336	Backflow Prevention Devices	10,899	0	0	10,899
339	Other Plant and Misc Equipment	1,003	0	0	0
340	Office Furniture and Equip	198	1,174	(1,003)	1,174
341	Transportation Equipment	8	225	(198)	225
342	Stores Equipment	164	9	(8)	9
343	Tools, Shop and Garage Equip.	51	209	(164)	209
344	Laboratory Equipment	241	49	(51)	49
345	Power Operated Equipment	380	245	(241)	245
346	Communication Equipment	76	388	(380)	388
347	Miscellaneous Equipment	0	73	(76)	73
348	Other Tangible Plant	0	7	0	7
	Total Water Plant	757,434	232,748	(1,857)	988,325

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

SYSTEM NAME: Lake / Sunshine Parkway

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 PUMPING PLANT (h)	.3 TREATMENT PLANT (i)	.4 DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	1,173	1,173	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	19,721	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
304	Structures and Improvements	32,799	XXXXXX	0	19,649	XXXXXX	72
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	32,043	XXXXXX	756
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	12,277	XXXXXX	12,277	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	3,937	XXXXXX	3,937	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	128,304	XXXXXX	128,304	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	110,006	XXXXXX	32,430	728	XXXXXX	XXXXXX
320	Water Treatment Equipment	5,835	XXXXXX	XXXXXX	5,835	76,848	XXXXXX
330	Distribution Reservoirs and Standpipes	67,848	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
331	Transmission and Distribution Mains	466,225	XXXXXX	XXXXXX	XXXXXX	67,848	XXXXXX
333	Services	60,767	XXXXXX	XXXXXX	XXXXXX	466,225	XXXXXX
334	Meters and Meter Installations	22,043	XXXXXX	XXXXXX	XXXXXX	60,767	XXXXXX
335	Hydrants	44,113	XXXXXX	XXXXXX	XXXXXX	22,043	XXXXXX
336	Backflow Prevention Devices	10,899	XXXXXX	XXXXXX	XXXXXX	44,113	XXXXXX
339	Other Plant and Misc Equipment	0	0	XXXXXX	XXXXXX	10,899	XXXXXX
340	Office Furniture and Equip	1,174	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
341	Transportation Equipment	225	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,174
342	Stores Equipment	9	XXXXXX	XXXXXX	XXXXXX	XXXXXX	225
343	Tools, Shop and Garage Equip.	209	XXXXXX	XXXXXX	XXXXXX	XXXXXX	9
344	Laboratory Equipment	49	XXXXXX	XXXXXX	XXXXXX	XXXXXX	209
345	Power Operated Equipment	245	XXXXXX	XXXXXX	XXXXXX	XXXXXX	49
346	Communication Equipment	388	XXXXXX	XXXXXX	XXXXXX	XXXXXX	245
347	Miscellaneous Equipment	73	XXXXXX	XXXXXX	XXXXXX	XXXXXX	388
348	Other Tangible Plant	7	XXXXXX	XXXXXX	XXXXXX	XXXXXX	73
	Total Water Plant	988,325	1,173	176,948	58,255	748,743	3,206

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Sunshine Parkway

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	342	30	0	30
304	Structures and Improvements	9,080	994	64 (3)	1,058
305	Collecting and Impounding Reservoirs	597	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	8,506	409	0	409
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	618	113	0	113
310	Power Generation Equipment	16,829	6,415	0	6,415
311	Pumping Equipment	49,693	5,500	100 (11)	5,600
320	Water Treatment Equipment	(5,007)	242	0	242
330	Distribution Reservoirs and Standpipes	13,216	1,832	0	1,832
331	Transmission and Distribution Mains	45,869	8,532	0	8,532
333	Services	3,234	1,363	0	1,363
334	Meters and Meter Installations	8,127	1,063	0	1,063
335	Hydrants	1,747	809	0	809
336	Backflow Prevention Devices	2,408	254	0	254
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	581	161	612 (3)	773
341	Transportation Equipment	184	29	208 (3)	237
342	Stores Equipment	4	1	6 (3)	6
343	Tools, Shop and Garage Equip.	91	10	107 (3)	117
344	Laboratory Equipment	25	3	25 (3)	28
345	Power Operated Equipment	165	12	171 (3)	183
346	Communication Equipment	108	37	121 (3)	158
347	Miscellaneous Equipment	24	5	26 (3)	31
348	Other Tangible Plant	0	0	2 (3)	2
	Total Water Accumulated Depreciation	156,441	27,814	1,442	29,256

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	372
304	Structures and Improvements	2 (4)	0	140 (2,3)	142	9,996
305	Collecting and Impounding Reservoirs	0	0	597 (2)	597	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	8,915
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	731
310	Power Generation Equipment	0	0	0	0	23,244
311	Pumping Equipment	0	0	0	0	55,293
320	Water Treatment Equipment	(1,000) (16)	0	0	(1,000)	(3,765)
330	Distribution Reservoirs and Standpipes	0	0	0	0	15,048
331	Transmission and Distribution Mains	0	0	100 (11)	100	54,301
333	Services	0	0	0	0	4,597
334	Meters and Meter Installations	58	0	0	58	9,132
335	Hydrants	0	0	0	0	2,556
336	Backflow Prevention Devices	0	0	0	0	2,662
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	74 (4)	0	594 (3)	668	686
341	Transportation Equipment	18 (4)	4 (4)	187 (3)	201	220
342	Stores Equipment	0	0	5	5	5
343	Tools, Shop and Garage Equip.	1 (4)	0	113 (3)	114	94
344	Laboratory Equipment	0 (4)	0	31 (3)	32	21
345	Power Operated Equipment	5 (4)	0	169 (3)	174	175
346	Communication Equipment	0 (4)	0	144 (3)	145	122
347	Miscellaneous Equipment	1 (4)	0	37 (3)	37	18
348	Other Tangible Plant	0 (4)	0	0	0	2
	Total Water Accumulated Depreciation	(841)	4	2,118	1,272	184,425

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Sunshine Parkway

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		304,183
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	12,065
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	226,912
Total Credits		238,978
Less debits charged during the year (All debits charged during the year must be explained below)		1
Total Contributions in Aid of Construction		<u>543,160</u>

Explain all debits charged to Account 271 below:

None

SYSTEM NAME: Lake / Sunshine Parkway

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	3,016 AVERAGE	12,065
Total Credits			<u>12,065</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	40,180
Debits during year:	
Accruals charge to Account 272	11,872
Other debits (specify):	
Total Debits	11,872
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>52,052</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
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SYSTEM NAME: Lake / Sunshine Parkway

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
FORD INDUSTRIAL PARK - L.S. #4 TRANSMISSION AND DISTRIBUTION MAINS SERVICES HYDRANTS	PROPERTY PROPERTY PROPERTY	200,056 11,496 15,360
TOTAL CREDITS		<u>226,912</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Sunshine Parkway

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	0	0	0
461.2	Metered Sales to Commercial Customer	25	28	146,507
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
462	Total Metered Sales	<u>25</u>	<u>28</u>	<u>146,507</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	1	3	10,817
	Total Fire Protection Revenue	<u>1</u>	<u>3</u>	<u>10,817</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>26</u>	<u>31 (7)</u>	<u>157,324</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			16,421
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			195
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(232)
	Total Other Water Revenues			<u>16,384</u>
	Total Water Operating Revenues			<u><u>173,708</u></u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			11,260	
601	Salaries and Wages - Employees	34,562	1,532	53
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	11,358 (5)	504	17
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	11,713	11,699	0
616	Fuel for Power Purchased	581	581	X X X X X X
618	Chemicals	390	0	X X X X X X
620	Materials and Supplies	20,028	0	157
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	17	0	0
633	Contractual Services - Legal	42	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,356	0	0
636	Contractual Services - Other	1,585	0	920
641	Rental of Building/Real Property	600	0	0
642	Rental of Equipment	2	0	0
650	Transportation Expenses	3,549	0	2,482
656	Insurance - Vehicle	15	0	0
657	Insurance - General Liability	32	0	0
658	Insurance - Workmans's Comp	361 (5)	16	1
659	Insurance - Other	4	0	0
660	Advertising Expense	9	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	109	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	32	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	51	X X X X X X	X X X X X X
675	Miscellaneous Expenses	6,709	6,384	37
	Total Water Utility Expenses	94,106	20,715	3,667

SYSTEM NAME: Lake / Sunshine Parkway

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	11,553	1,538	3,366	16,214	125	181
603	0	0	0	0	0	0
604	3,798	506	1,106	5,330	41	57
610	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
615	0	X X X X X X	0	X X X X X X	1	13
616	0	X X X X X X	0	X X X X X X	0	0
618	390	0	0	0	0	0
620	1,570	1,186	10,960	6,104	16	35
631	0	0	0	0	0	0
632	0	0	0	0	0	17
633	0	0	0	0	0	42
634	0	0	0	0	0	0
635	2,356	0	0	0	0	0
636	0	190	0	0		475
641	0	572	0	0	5	24
642	0	0	0	0	0	2
650	0	0	1,013	0	0	54
656	0	0	0	0	0	15
657	0	0	0	0	0	32
658	119	16	35	167	1	7
659	0	0	0	0	0	4
660	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	9
666	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	109
667	0	0	0	0	0	32
668	0	0	0	0	0	0
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	51	0
675	0	0	0	0	110	178
	<u>19,786</u>	<u>4,007</u>	<u>16,480</u>	<u>27,815</u>	<u>351</u>	<u>1,285</u>

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.

<u>Plant Name</u>	<u>Number</u>	<u>Location</u>	<u>Account</u>	<u>Amount</u>
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 WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	188,566
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	95,980
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	58,575
252	Advances for Construction	F-21	0
	Subtotal		34,011
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	24,908
	Subtotal		58,919
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		8,127
	Other (Specify):		
	Deferred Taxes		(5,909)
	Regulatory Assets		
	WATER RATE BASE		61,137
	WATER OPERATING INCOME	W-3	32,820
	ACHIEVED RATE OF RETURN		<u>53.68%</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: Orange / Tangerine

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	97,953
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>97,953</u>
401	Operating Expenses	W-10(a)	40,673
403	Depreciation Expense	W-6(a)	4,894
	Less: Amortization Of CIAC	W-8(a)	1,117
Net Depreciation Expense			<u>3,777</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.1	Utility Regulatory Assessment Fee		4,408
408.11	Property Taxes		269
408.12	Payroll Taxes		1,765
408.13	Other Taxes and Licenses		13
Total Taxes Other Than Income			6,454
409.1	Income Taxes		13,782
410.1	Deferred Federal Income Taxes		560
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		(114)
Utility Operating Expenses			65,133
Utility Operating Income			32,820
Add Back:			
469	Guaranteed Revenues (and AFPI)		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>32,820</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Orange / Tangerine

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land and Land Rights	0	566	0	566 (1,8)
304	Structures and Improvements	0	9,551	0	9,551 (1,8)
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	12,817	0	12,817 (8)
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	10,110	0	10,110 (8)
310	Power Generation Equipment	0	13,364	0	13,364 (8)
311	Pumping Equipment	0	17,726	(4,363)	13,363 (8)
320	Water Treatment Equipment	0	2,974	0	2,974 (8)
330	Distribution Reservoirs and Standpipes	0	28,784	0	28,784 (8)
331	Transmission and Distribution Mains	0	60,239	0	60,239 (8)
333	Services	0	0	0	0
334	Meters and Meter Installations	0	17,223	(265)	16,958 (8)
335	Hydrants	0	1,045	0	1,045 (8)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	0	9,275	0	9,275 (1)
341	Transportation Equipment	0	1,776	0	1,776 (1)
342	Stores Equipment	0	75	0	75 (1)
343	Tools, Shop and Garage Equip.	0	1,651	0	1,651 (1)
344	Laboratory Equipment	0	383	0	383 (1)
345	Power Operated Equipment	0	1,937	0	1,937 (1)
346	Communication Equipment	0	3,066	0	3,066 (1)
347	Miscellaneous Equipment	0	574	0	574 (1)
348	Other Tangible Plant	0	58	0	58 (1)
	Total Water Plant	0	193,193	(4,627)	188,566

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Orange / Tangerine

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	566	X X X X X X	0	0	0	566
304	Structures and Improvements	9,551	X X X X X X	3,572	0	0	5,979
305	Collecting and Impounding Reservoirs	0	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
306	Lake, River and Other Intakes	0	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
307	Wells and Springs	12,817	X X X X X X	12,817	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	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
309	Supply Mains	10,110	X X X X X X	10,110	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	13,364	X X X X X X	13,364	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	13,363	X X X X X X	13,363	0	0	X X X X X X
320	Water Treatment Equipment	2,974	X X X X X X	X X X X X X	2,974	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	28,784	X X X X X X	X X X X X X	X X X X X X	28,784	X X X X X X
331	Transmission and Distribution Mains	60,239	X X X X X X	X X X X X X	X X X X X X	60,239	X X X X X X
333	Services	0	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
334	Meters and Meter Installations	16,958	X X X X X X	X X X X X X	X X X X X X	16,958	X X X X X X
335	Hydrants	1,045	X X X X X X	X X X X X X	X X X X X X	1,045	X X X X X X
336	Backflow Prevention Devices	0	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
339	Other Plant and Misc Equipment	9,275	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
340	Office Furniture and Equip	1,776	X X X X X X	X X X X X X	X X X X X X	X X X X X X	9,275
341	Transportation Equipment	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	1,776
342	Stores Equipment	1,651	X X X X X X	X X X X X X	X X X X X X	X X X X X X	75
343	Tools, Shop and Garage Equip.	383	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,651
344	Laboratory Equipment	1,937	X X X X X X	X X X X X X	X X X X X X	X X X X X X	383
345	Power Operated Equipment	3,066	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,937
346	Communication Equipment	574	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,066
347	Miscellaneous Equipment	58	X X X X X X	X X X X X X	X X X X X X	X X X X X X	574
348	Other Tangible Plant	58	X X X X X X	X X X X X X	X X X X X X	X X X X X X	58
Total Water Plant		188,566	0	53,226	2,974	107,026	25,340

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Orange / Tangerine

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	-----	2.500%
304	Structures and Improvements	33	-----	3.030%
305	Collecting and Impounding Reservoir	50	-----	2.000%
306	Lake, River and Other Intakes	40	-----	2.500%
307	Wells and Springs	30	-----	3.333%
308	Infiltration Galleries and Tunnels	40	-----	2.500%
309	Supply Mains	35	-----	2.857%
310	Power Generation Equipment	20	-----	5.000%
311	Pumping Equipment	20	-----	5.000%
320	Water Treatment Equipment	22	-----	4.545%
330	Distribution Reservoirs and Standpip	37	-----	2.703%
331	Transmission and Distribution Mains	43	-----	2.326%
333	Services	40	-----	2.500%
334	Meters and Meter Installations	20	-----	5.000%
335	Hydrants	45	-----	2.222%
336	Backflow Prevention Devices	43	-----	2.326%
339	Other Plant and Miscellaneous Equip	25	-----	4.000%
340	Office Furniture and Equip	15/6	-----	6.670/16.670%
341	Transportation Equipment	6	-----	16.667%
342	Stores Equipment	18	-----	5.556%
343	Tools, Shop and Garage Equip.	16	-----	6.250%
344	Laboratory Equipment	15	-----	6.667%
345	Power Operated Equipment	12	-----	8.333%
346	Communication Equipment	10	-----	10.000%
347	Miscellaneous Equipment	15	-----	6.667%
348	Other Tangible Plant	10	-----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Orange / Tangerine

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	0	0
304	Structures and Improvements	0	235	1,892	2,127
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	213	1,478	1,691
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	145	6,592	6,737
310	Power Generation Equipment	0	334	4,293	4,627
311	Pumping Equipment	0	334	6,285	6,619
320	Water Treatment Equipment	0	68	1,598	1,666
330	Distribution Reservoirs and Standpipes	0	389	22,571	22,960
331	Transmission and Distribution Mains	0	702	32,054	32,756
333	Services	0	0	0	0
334	Meters and Meter Installations	0	424	10,201	10,625
335	Hydrants	0	12	260	272
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	0	1,272	4,836	6,108
341	Transportation Equipment	0	227	1,645	1,872
342	Stores Equipment	0	4	44	48
343	Tools, Shop and Garage Equip.	0	81	846	927
344	Laboratory Equipment	0	25	199	224
345	Power Operated Equipment	0	96	1,354	1,450
346	Communication Equipment	0	294	957	1,251
347	Miscellaneous Equipment	0	36	209	245
348	Other Tangible Plant	0	3	13	16
Total Water Plant Accumulated Depreciation		0	4,894	97,326	102,220

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Orange / Tangerine

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+j) (j)	BALANCE AT END OF YEAR (c+fj) (k)
301/302	Organization	0	0	0	0	0
304	Structures and Improvements	17 (4)	0	66	84	2,044
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,691
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	6,737
310	Power Generation Equipment	0	0	0	0	4,627
311	Pumping Equipment	4,363	0	0	4,363	2,256
320	Water Treatment Equipment	0	0	0	0	1,666
330	Distribution Reservoirs and Standpipes	0	0	0	0	22,960
331	Transmission and Distribution Mains	0	0	0	0	32,756
333	Services	0	0	0	0	0
334	Meters and Meter Installations	265	0	0	265	10,360
335	Hydrants	0	0	0	0	272
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	582 (4)	0	104	685	5,423
341	Transportation Equipment	140 (4)	31	21	131	1,741
342	Stores Equipment	0 (4)	0	8	8	40
343	Tools, Shop and Garage Equip.	10 (4)	0	175	184	742
344	Laboratory Equipment	3 (4)	0	51	54	170
345	Power Operated Equipment	39 (4)	0	31	70	1,380
346	Communication Equipment	2 (4)	0	288	290	960
347	Miscellaneous Equipment	5 (4)	0	99	104	140
348	Other Tangible Plant	0 (4)	0	1	1	15
	Total Water Plant Accumulated Depreciation	5,427	31	845	6,241	95,980

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Orange / Tangerine

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		0
Acquisition		58,375
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	201
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>201</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>58,575</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Orange / Tangerine

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	2	100 AVERAGE	201
Total Credits			<u>201</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	0
Debits during year:	
Accruals charge to Account 272	1,117
Other debits (specify): Acquisition	23,791
Total Debits	<u>24,908</u>
Credits during year (specify):	
Plant Sold 12/97	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>24,908</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Orange / Tangerine

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER 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>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	0	222	61,594
461.2	Metered Sales to Commercial Customers	0	5	2,967
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	18	16,572
462	Total Metered Sales	<u>0</u>	<u>245</u>	<u>81,133</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>0</u>	<u>245 (7)</u>	<u>81,133</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			330
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			16,490
Total Other Water Revenues				
				<u>16,820</u>
Total Water Operating Revenues				
				<u><u>97,953</u></u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	15,526	1,769	194
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	5,082 (5)	581	64
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	6,512	6,402	0
616	Fuel for Power Purchased	80	80	X X X X X X
618	Chemicals	1,048	0	X X X X X X
620	Materials and Supplies	3,692	2	1,523
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	132	0	0
633	Contractual Services - Legal	330	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	0	0	0
636	Contractual Services - Other	3,756	0	0
641	Rental of Building/Real Property	224	0	0
642	Rental of Equipment	15	0	0
650	Transportation Expenses	431	1	0
656	Insurance - Vehicle	118	0	0
657	Insurance - General Liability	251	0	0
658	Insurance - Workmans's Comp	200 (5)	18	2
659	Insurance - Other	31	0	0
660	Advertising Expense	74	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	251	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	403	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,518	241	0
	Total Water Utility Expenses	<u>40,673</u>	<u>9,095</u>	<u>1,783</u>

SYSTEM NAME: Orange / Tangerine

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	5,021	1,563	2,646	1,915	985	1,433
603	0	0	0	0	0	0
604	1,650	514	870	629	326	447
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	5	106
616	0	XXXXXX	0	XXXXXX	0	0
618	1,048	0	0	0	0	0
620	155	1,536	0	71	128	277
631	0	0	0	0	0	0
632	0	0	0	0	0	132
633	0	0	0	0	0	330
634	0	0	0	0	0	0
635	0	0	0	0	0	0
636	0	0	0	0	0	3,756
641	0	0	0	0	38	186
642	0	0	0	0	3	12
650	0	0	0	0	1	430
656	0	0	0	0	0	118
657	0	0	0	0	0	251
658	52	16	27	20	10	55
659	0	0	0	0	0	31
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	74
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
667	0	0	0	0	0	251
668						
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	403	0
675	0	0	0	0	873	1,403
	<u>7,926</u>	<u>3,629</u>	<u>3,543</u>	<u>2,635</u>	<u>2,771</u>	<u>9,292</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	104,042
Less:			
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	53,591
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	0
252	Advances for Construction	F-21	0
Subtotal			<u>50,451</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	0
Subtotal			<u>50,451</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)		15,653
	Other (Specify):		
	Deferred Taxes		(3,235)
	Regulatory Assets		
WATER RATE BASE			62,869
WATER OPERATING INCOME		W-3	(30,161)
ACHIEVED RATE OF RETURN			<u>(47.97%)</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.

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	620	XXXXXX	0	0	0	620
304	Structures and Improvements	31,746	XXXXXX	5,182	20,024	0	6,540
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	811	XXXXXX	811	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	10,735	XXXXXX	10,735	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	7,798	XXXXXX	2,213	851	4,734	XXXXXX
320	Water Treatment Equipment	2,897	XXXXXX	XXXXXX	2,897	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	543	XXXXXX	XXXXXX	XXXXXX	543	XXXXXX
331	Transmission and Distribution Mains	14,820	XXXXXX	XXXXXX	XXXXXX	14,820	XXXXXX
333	Services	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
334	Meters and Meter Installations	13,513	XXXXXX	XXXXXX	XXXXXX	13,513	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	10,145	XXXXXX	0	0	0	10,145
340	Office Furniture and Equip	1,943	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,943
341	Transportation Equipment	82	XXXXXX	XXXXXX	XXXXXX	XXXXXX	82
342	Stores Equipment	1,806	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,806
343	Tools, Shop and Garage Equip.	419	XXXXXX	XXXXXX	XXXXXX	XXXXXX	419
344	Laboratory Equipment	2,119	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,119
345	Power Operated Equipment	3,354	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,354
346	Communication Equipment	628	XXXXXX	XXXXXX	XXXXXX	XXXXXX	628
347	Miscellaneous Equipment	63	XXXXXX	XXXXXX	XXXXXX	XXXXXX	63
348	Other Tangible Plant	63	XXXXXX	XXXXXX	XXXXXX	XXXXXX	63
	Total Water Plant	104,042	0	18,941	23,772	33,610	27,719

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Volusia / Tomoka - Twin Rivers

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land and Land Rights	0	620	0	620
304	Structures and Improvements	5,182	26,564	0	31,746
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	811	0	0	811
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	10,735	0	0	10,735
311	Pumping Equipment	7,167	631	0	7,798
320	Water Treatment Equipment	2,897	0	0	2,897
330	Distribution Reservoirs and Standpipes	543	0	0	543
331	Transmission and Distribution Mains	12,817	1,652	351	14,820
333	Services	0	0	0	0
334	Meters and Meter Installations	13,546	8,242	(8,275)	13,513
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	10,145	0	10,145
340	Office Furniture and Equip	0	1,943	0	1,943
341	Transportation Equipment	0	82	0	82
342	Stores Equipment	0	1,806	0	1,806
343	Tools, Shop and Garage Equip.	0	419	0	419
344	Laboratory Equipment	0	2,119	0	2,119
345	Power Operated Equipment	0	3,354	0	3,354
346	Communication Equipment	0	628	0	628
347	Miscellaneous Equipment	0	63	0	63
348	Other Tangible Plant	0	0	0	0
	Total Water Plant	53,698	58,267	(7,924)	104,042

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 / Tomoka

WATER OPERATING STATEMENT

ACCT. NO.	ACCOUNT NAME	REF.	PAGE	CURRENT YEAR
(a)	(b)	(c)	(d)	(d)
UTILITY OPERATING INCOME				
400	Operating Revenues	W-9		51,234
469	Less: Guaranteed Revenue and AFPI	W-9		0
Net Operating Revenues				
51,234				
401	Operating Expenses	W-10(a)		77,432
403	Depreciation Expense	W-6(a)		4,487
	Less: Amortization Of CIAC	W-8(a)		0
Net Depreciation Expense				
4,487				
406	Amortization of Utility Plant Acquisition Adjustme	F-7		0
407	Amortization Expense	F-8		0
Taxes Other Than Income				
408.10	Utility Regulatory Assessment Fee			2,306
408.11	Property Taxes			1,595
408.12	Payroll Taxes			4,404
408.13	Other Taxes and Licenses			14
408	Total Taxes Other Than Income			8,319
409.1	Income Taxes			(9,089)
410.1	Deferred Federal Income Taxes			308
410.1	Deferred State Income Taxes			0
411.1	Provision for Deferred Income Taxes - Credit			
412.1	Investment Tax Credits Deferred to Future Periods			
412.1	Investment Tax Credits Restored to			
Operating Income				
(63)				
Utility Operating Expenses				
81,395				
Utility Operating Income				
(30,161)				
Add Back:				
469	Less: Guaranteed Revenue and AFPI	W-9		0
413	Income From Utility Plant Leased to Others			0
414	Gains (Losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income				
(30,161)				

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Tomoka

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	0	0
304	Structures and Improvements	5,182	501	550 (3)	1,052
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	811	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	4,930	537	0	537
311	Pumping Equipment	6,890	294	0	294
320	Water Treatment Equipment	2,897	0	0	0
330	Distribution Reservoirs and Standpipes	543	0	0	0
331	Transmission and Distribution Mains	12,817	326	179 (11)	505
333	Services	0	0	0	0
334	Meters and Meter Installations	13,121	599	0	599
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	0	1,392	5,290 (3)	6,682
341	Transportation Equipment	0	248	1,799 (3)	2,047
342	Stores Equipment	0	4	48 (3)	52
343	Tools, Shop and Garage Equip.	0	89	925 (3)	1,014
344	Laboratory Equipment	0	27	218 (3)	245
345	Power Operated Equipment	0	105	1,481 (3)	1,586
346	Communication Equipment	0	321	1,047 (3)	1,368
347	Miscellaneous Equipment	0	40	228 (3)	268
348	Other Tangible Plant	0	3	14 (3)	17
	Total Water Accumulated Depreciation	47,191	4,487	11,779	16,266

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	0
304	Structures and Improvements	19 (4)	0	73	(3)	6,142
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	811
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	5,467
311	Pumping Equipment	0	0	0	0	7,184
320	Water Treatment Equipment	0	0	0	0	2,897
330	Distribution Reservoirs and Standpipes	0	0	0	0	543
331	Transmission and Distribution Mains	0	0	0	0	13,322
333	Services	0	0	0	0	0
334	Meters and Meter Installations	7,924	0	179	(11)	5,618
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	636 (4)	0	113	(3)	5,932
341	Transportation Equipment	153 (4)	34	23	(3)	1,905
342	Stores Equipment	0 (4)	0	9	(3)	43
343	Tools, Shop and Garage Equip.	11 (4)	0	191	(3)	812
344	Laboratory Equipment	4 (4)	0	56	(3)	185
345	Power Operated Equipment	43 (4)	0	34	(3)	1,509
346	Communication Equipment	3 (4)	0	315	(3)	1,051
347	Miscellaneous Equipment	6 (4)	0	109	(3)	154
348	Other Tangible Plant	0 (4)	0	1	(3)	16
	Total Water Accumulated Depreciation	8,798	34	1,102	9,866	53,591

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Tomoka - Twin Rivers

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-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>0</u>

Explain all debits charged to Account 271 below:

--

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 WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	0
Debits during year: Accruals charge to Account 272 Other debits (specify):	0
Total Debits	0
Credits during year (specify): Plant Sold 12/97	
Total Credits	<u>0</u>
Balance end of year	<u><u>0</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Tomoka - Twin Rivers

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
CONTRACTOR 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: Volusia / Tomoka - Twin Rivers

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	0	265	48,601
461.2	Metered Sales to Commercial Customer	0	3	746
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>0</u>	<u>268</u>	<u>49,347</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>0</u>	<u>268 (7)</u>	<u>49,347</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			735
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			1,152
	Total Other Water Revenues			1,887
	Total Water Operating Revenues			<u>51,234</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			10,754	
601	Salaries and Wages - Employees	35,362	2,789	4,201
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	11,600 (5)	917	1,381
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	5,333	0	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	4,801	0	X X X X X X
620	Materials and Supplies	8,072	2	1,034
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	144	0	0
633	Contractual Services - Legal	361	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	0	0	0
636	Contractual Services - Other	4,539	0	0
641	Rental of Building/Real Property	245	0	0
642	Rental of Equipment	16	0	0
650	Transportation Expenses	722	1	0
656	Insurance - Vehicle	129	0	0
657	Insurance - General Liability	274	0	0
658	Insurance - Workmans's Comp	408 (5)	29	43
659	Insurance - Other	34	0	0
660	Advertising Expense	81	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	0	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	275	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	441	X X X X X X	X X X X X X
675	Miscellaneous Expenses	4,595	2,105	0
	Total Water Utility Expenses	<u>77,432</u>	<u>5,843</u>	<u>6,659</u>

SYSTEM NAME: Volusia / Tomoka - Twin Rivers

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	9,954	6,481	6,779	2,513	1,078	1,568
603	0	0	0	0	0	0
604	3,272	2,130	2,228	826	356	489
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	5,212	XXXXXX	0	XXXXXX	5	116
616	0	XXXXXX	0	XXXXXX	0	0
618	4,801	0	0	0	0	0
620	2,633	3,298	411	251	140	303
631	0	0	0	0	0	0
632	0	0	0	0	0	144
633	0	0	0	0	0	361
634	0	0	0	0	0	0
635	0	0	0	0	0	0
636	0	430	0	0	0	4,109
641	0	0	0	0	41	203
642	0	0	0	0	3	13
650	0	0	250	0	1	470
656	0	0	0	0	0	129
657	0	0	0	0	0	274
658	103	67	70	26	11	60
659	0	0	0	0	0	34
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	81
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
667	0	0	0	0	0	275
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	441	0
675	0	0	0	0	955	1,535
	<u>25,975</u>	<u>12,406</u>	<u>9,738</u>	<u>3,616</u>	<u>3,031</u>	<u>10,164</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	720,773
Less:			
	Nonused and Useful Plant (1)		65,961
108.1	Accumulated Depreciation	W-6(b)	82,472
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	28,177
252	Advances for Construction	F-21	0
Subtotal			<u>544,164</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	8,144
Subtotal			<u>552,308</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)		13,008
	Other (Specify):		
	Deferred Taxes		(17,771)
	Regulatory Assets		16,575
WATER RATE BASE			564,120
WATER OPERATING INCOME		W-3	69,296
ACHIEVED RATE OF RETURN			<u><u>12.28%</u></u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Tropical Park

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	202,859
469	Less: Guaranteed Revenue and AFPI	W-9	88
Net Operating Revenues			<u>202,771</u>
401	Operating Expenses	W-10(a)	65,799
403	Depreciation Expense	W-6(a)	23,245
	Less: Amortization Of CIAC	W-8(a)	1,007
Net Depreciation Expense			<u>22,238</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		9,129
408.11	Property Taxes		8,634
408.12	Payroll Taxes		2,095
408.13	Other Taxes and Licenses		29
408	Total Taxes Other Than Income		19,887
409.1	Income Taxes		24,320
410.1	Deferred Federal Income Taxes		1,663
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(431)
Utility Operating Expenses			133,475
Utility Operating Income			69,296
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	88
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>69,384</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Osceola / Tropical Park

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	1,121	0	0	1,121
303	Land and Land Rights	8,974	1,271	(882)	9,363
304	Structures and Improvements	57,677	13,420	(13,447)	57,650
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	5,075	0	0	5,075
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	32,076	0	0	32,076
311	Pumping Equipment	35,565	0	(13,437)	22,128
320	Water Treatment Equipment	2,988	0	0	2,988
330	Distribution Reservoirs and Standpipes	69,259	0	0	69,259
331	Transmission and Distribution Mains	391,153	0	0	391,153
333	Services	58,348	0	0	58,348
334	Meters and Meter Installations	28,232	517	(1,306)	27,443
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	1,977	0	0	1,977
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	21,218	20,821	(21,218)	20,821
341	Transportation Equipment	4,184	3,987	(4,184)	3,987
342	Stores Equipment	166	168	(166)	168
343	Tools, Shop and Garage Equip.	3,473	3,706	(3,473)	3,706
344	Laboratory Equipment	1,078	861	(1,078)	861
345	Power Operated Equipment	5,095	4,349	(5,095)	4,349
346	Communication Equipment	8,032	6,883	(8,032)	6,883
347	Miscellaneous Equipment	1,598	1,289	(1,598)	1,289
348	Other Tangible Plant	0	129	0	129
	Total Water Plant	737,289	57,400	(73,916)	720,773

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

WATER UTILITY PLANT MATRIX

ACCT. NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	1,121	1,121	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	9,363	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
304	Structures and Improvements	57,650	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
305	Collecting and Impounding Reservoirs	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	5,075	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	32,076	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	22,128	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
320	Water Treatment Equipment	2,988	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	69,259	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
331	Transmission and Distribution Mains	391,153	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
333	Services	58,348	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
334	Meters and Meter Installations	27,443	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
336	Backflow Prevention Devices	1,977	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
339	Other Plant and Misc Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
340	Office Furniture and Equip	20,821	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
341	Transportation Equipment	3,987	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
342	Stores Equipment	168	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
343	Tools, Shop and Garage Equip	3,706	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
344	Laboratory Equipment	861	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
345	Power Operated Equipment	4,349	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
346	Communication Equipment	6,883	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
347	Miscellaneous Equipment	1,289	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
348	Other Tangible Plant	129	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Water Plant	720,773	1,121	54,263	60,324	548,180	56,885

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Tropical Park

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Osceola / Tropical Park

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	339	28	0	28
304	Structures and Improvements	21,350	1,746	1,130	2,876
305	Collecting and Impounding Reservoirs	(8)	0	8	(2)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	355	169	0	169
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	4	(0)	0	(0)
310	Power Generation Equipment	11,472	1,604	0	1,604
311	Pumping Equipment	(18,824)	1,106	0	1,106
320	Water Treatment Equipment	(4,843)	136	0	136
330	Distribution Reservoirs and Standpipes	750	1,870	0	1,870
331	Transmission and Distribution Mains	41,800	9,114	0	9,114
333	Services	7,342	1,459	0	1,459
334	Meters and Meter Installations	(2,956)	1,392	0	1,392
335	Hydrants	7	0	0	0
336	Backflow Prevention Devices	194	46	0	46
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	12,291	2,857	10,856	13,712
341	Transportation Equipment	3,900	509	3,692	4,202
342	Stores Equipment	93	9	98	107
343	Tools, Shop and Garage Equip.	1,929	182	1,898	2,081
344	Laboratory Equipment	519	56	447	503
345	Power Operated Equipment	3,484	215	3,040	3,255
346	Communication Equipment	2,275	659	2,148	2,808
347	Miscellaneous Equipment	498	81	468	549
348	Other Tangible Plant	2	6	29	35
	Total Water Accumulated Depreciation	81,973	23,245	23,815	47,060

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Osceola / Tropical Park

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+i) (j)	BALANCE AT END OF YEAR (c+fj) (k)
301/302	Organization	0	0	0	0	367
304	Structures and Improvements	39 (4)	0	3,345 (2,3)	3,384	20,841
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	524
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	4 (2)	4	0
310	Power Generation Equipment	0	0	0	0	13,076
311	Pumping Equipment	13,437	0	0	13,437	(31,155)
320	Water Treatment Equipment	0	0	0	0	(4,707)
330	Distribution Reservoirs and Standpipes	0	0	0	0	2,620
331	Transmission and Distribution Mains	0	0	0	0	50,914
333	Services	0	0	0	0	8,801
334	Meters and Meter Installations	1,306	0	0	1,306	(2,870)
335	Hydrants	0	0	7 (2)	7	0
336	Backflow Prevention Devices	0	0	0	0	240
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	1,306 (4)	0	12,524 (3)	13,830	12,174
341	Transportation Equipment	314 (4)	69 (4)	3,948 (3)	4,193	3,909
342	Stores Equipment	0 (4)	0	111 (3)	111	89
343	Tools, Shop and Garage Equip.	22 (4)	0	2,321 (3)	2,343	1,667
344	Laboratory Equipment	8 (4)	0	633 (3)	641	381
345	Power Operated Equipment	88 (4)	0	3,554 (3)	3,642	3,097
346	Communication Equipment	5 (4)	0	2,922 (3)	2,927	2,156
347	Miscellaneous Equipment	11 (4)	0	721 (3)	732	315
348	Other Tangible Plant	0 (4)	0	4 (3)	4	34
	Total Water Accumulated Depreciation	16,536	69	30,094	46,561	82,472

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Tropical Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		26,565
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,612
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		1,612
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>28,177</u>

Explain all debits charged to Account 271 below:

None

SYSTEM NAME: Osceola / Tropical Park

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	537 AVERAGE	1,612
Total Credits			<u><u>1,612</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	7,137
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,007
Total Debits	1,007
Credits during year (specify): Reclassification	
Total Credits	<u>0</u>
Balance end of year	<u><u>8,144</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Tropical Park

**WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
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>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	543	542	193,851
461.2	Metered Sales to Commercial Customer	7	8	4,050
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
462	Total Metered Sales	<u>550</u>	<u>550</u>	<u>197,901</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>550</u>	<u>550 (7)</u>	<u>197,901</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			88
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			4,865
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			5
Total Other Water Revenues				
				<u>4,958</u>
Total Water Operating Revenues				
				<u><u>202,859</u></u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			5,115	
601	Salaries and Wages - Employees	20,991	1,802	369
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	6,850 (5)	592	121
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	7,396	7,148	0
616	Fuel for Power Purchased	214	214	X X X X X X
618	Chemicals	3,066	0	X X X X X X
620	Materials and Supplies	1,387	5	443
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	296	0	0
633	Contractual Services - Legal	740	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,303	0	0
636	Contractual Services - Other	8,758	0	0
641	Rental of Building/Real Property	502	0	0
642	Rental of Equipment	34	0	0
650	Transportation Expenses	1,761	2	0
656	Insurance - Vehicle	265	0	0
657	Insurance - General Liability	563	0	0
658	Insurance - Workmans's Comp	306 (5)	19	4
659	Insurance - Other	71	0	0
660	Advertising Expense	166	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	1,938	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	564	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	905	X X X X X X	X X X X X X
675	Miscellaneous Expenses	6,723	1,612	0
	Total Water Utility Expenses	65,799	11,394	937

SYSTEM NAME: Osceola / Tropical Park

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	7,673	730	1,565	3,423	2,211	3,218
603	0	0	0	0	0	0
604	2,522	240	514	1,125	731	1,004
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	10	237
616	0	XXXXXX	0	XXXXXX	0	0
618	3,066	0	0	0	0	0
620	0	31	0	0	287	621
631	0	0	0	0	0	1
632	0	0	0	0	0	296
633	0	0	0	0	0	740
634	0	0	0	0	0	0
635	2,303	0	0	0	0	0
636	0	326	0	0	0	8,432
641	0	0	0	0	85	417
642	0	0	0	0	6	28
650	0	0	793	0	1	965
656	0	0	0	0	0	265
657	0	0	0	0	0	563
658	79	8	16	35	23	123
659	0	0	0	0	0	71
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	166
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	1,938
667	0	0	0	0	0	564
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	905	0
675	0	0	0	0	1,960	3,151
	<u>15,643</u>	<u>1,334</u>	<u>2,889</u>	<u>4,583</u>	<u>6,221</u>	<u>22,797</u>

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 WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	206,847
Less:			
	Nonused and Useful Plant (1)		656
108.1	Accumulated Depreciation	W-6(b)	25,756
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	36,198
252	Advances for Construction	F-21	0
Subtotal			144,237
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	8,451
Subtotal			152,688
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		8,875
	Other (Specify):		
	Deferred Taxes		(6,257)
	Regulatory Asset		11,163
WATER RATE BASE			166,469
WATER OPERATING INCOME			W-3 32,305
ACHIEVED RATE OF RETURN			<u>19.41%</u>

NOTES:

- (1) This amount taken from Projected Test Year for Docket 920199-WS
- (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 / Valencia Terrace

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	105,366
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			105,366
401	Operating Expenses	W-10(a)	44,746
403	Depreciation Expense	W-6(a)	8,771
	Less: Amortization of CIAC	W-8(a)	871
Net Depreciation Expense			7,900
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		4,741
408.11	Property Taxes		1,873
408.12	Payroll Taxes		1,018
408.13	Other Taxes and Licenses		18
Total Taxes Other Than Income			7,650
409.1	Income Taxes		12,296
410.1	Deferred Federal Income Taxes		593
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		(124)
Utility Operating Expenses			73,061
Utility Operating Income			32,305
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	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>32,305</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) (12)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land and Land Rights	1,743	791	(552)	1,982
304	Structures and Improvements	15,913	8,345	(8,411)	15,847
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	14,263	0	0	14,263
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	21,124	0	0	21,124
311	Pumping Equipment	18,879	0	0	18,879
320	Water Treatment Equipment	3,724	0	0	3,724
330	Distribution Reservoirs and Standpipes	20,199	0	0	20,199
331	Transmission and Distribution Mains	49,658	15,220	0	64,878
333	Services	750	0	0	750
334	Meters and Meter Installations	17,213	869	(173)	17,909
335	Hydrants	1,057	0	0	1,057
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	13,271	12,947	(13,271)	12,947
341	Transportation Equipment	2,617	2,479	(2,617)	2,479
342	Stores Equipment	104	104	(104)	104
343	Tools, Shop and Garage Equip.	2,173	2,305	(2,173)	2,305
344	Laboratory Equipment	674	535	(674)	535
345	Power Operated Equipment	3,187	2,704	(3,187)	2,704
346	Communication Equipment	5,024	4,280	(5,024)	4,280
347	Miscellaneous Equipment	999	801	(999)	801
348	Other Tangible Plant	0	81	0	81
	Total Water Plant	192,572	51,460	(37,185)	206,847

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	INTANGIBLE PLANT (g)	PUMPING PLANT (h)	TREATMENT PLANT (i)	DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	1,982	XXXXXX	1,191	0	0	791
304	Structures and Improvements	15,847	XXXXXX	0	7,501	0	8,346
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	14,263	XXXXXX	14,263	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	21,124	XXXXXX	21,124	2,046	XXXXXX	XXXXXX
311	Pumping Equipment	18,879	XXXXXX	16,833	3,724	0	XXXXXX
320	Water Treatment Equipment	3,724	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	20,199	XXXXXX	XXXXXX	XXXXXX	20,199	XXXXXX
331	Transmission and Distribution Mains	64,878	XXXXXX	XXXXXX	XXXXXX	64,878	XXXXXX
333	Services	750	XXXXXX	XXXXXX	XXXXXX	750	XXXXXX
334	Meters and Meter Installations	17,909	XXXXXX	XXXXXX	XXXXXX	17,909	XXXXXX
335	Hydrants	1,057	XXXXXX	XXXXXX	XXXXXX	1,057	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc. Equipment	12,947	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
340	Office Furniture and Equip	2,479	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12,947
341	Transportation Equipment	104	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,479
342	Stores Equipment	2,305	XXXXXX	XXXXXX	XXXXXX	XXXXXX	104
343	Tools, Shop and Garage Equip	535	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,305
344	Laboratory Equipment	2,704	XXXXXX	XXXXXX	XXXXXX	XXXXXX	535
345	Power Operated Equipment	4,280	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,704
346	Communication Equipment	801	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,280
347	Miscellaneous Equipment	81	XXXXXX	XXXXXX	XXXXXX	XXXXXX	801
348	Other Tangible Plant	81	XXXXXX	XXXXXX	XXXXXX	XXXXXX	81
Total Water Plant		206,847	0	53,411	13,271	104,793	35,372

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

UTILITY NAME: SOUTHERN STATES UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	0	0
304	Structures and Improvements	2,143	480	0	1,182
305	Collecting and Impounding Reservoirs	0	0	702 (3)	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	8,175	475	0	475
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	10,584	1,056	0	1,056
311	Pumping Equipment	2,428	944	0	944
320	Water Treatment Equipment	(24,159)	169	0	169
330	Distribution Reservoirs and Standpipes	3,358	546	0	546
331	Transmission and Distribution Mains	41,895	1,335	0	1,335
333	Services	474	19	0	19
334	Meters and Meter Installations	(39,686)	878	0	878
335	Hydrants	117	24	0	24
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	44	0	0	0
340	Office Furniture and Equip	7,687	1,776	6,750 (3)	8,527
341	Transportation Equipment	2,439	317	2,296 (3)	2,613
342	Stores Equipment	58	6	61 (3)	67
343	Tools, Shop and Garage Equip.	1,207	113	1,181 (3)	1,294
344	Laboratory Equipment	325	35	278 (3)	313
345	Power Operated Equipment	2,179	134	1,890 (3)	2,024
346	Communication Equipment	1,423	410	1,336 (3)	1,746
347	Miscellaneous Equipment	311	50	291 (3)	342
348	Other Tangible Plant	1	4	18 (3)	22
	Total Depreciation Water Plant In Service	21,003	8,771	14,803	23,574

* 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

ANALYSIS OF ENTRIES IN WATER 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)	BALANCE AT END OF YEAR (c+f) (k)
301/302	Organization	0	0	0	0	0
304	Structures and Improvements	24	(4)	816	(3)	2,485
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	8,650
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	11,640
311	Pumping Equipment	0	0	0	0	3,372
320	Water Treatment Equipment	0	0	0	0	(23,990)
330	Distribution Reservoirs and Standpipes	0	0	0	0	3,904
331	Transmission and Distribution Mains	0	0	0	0	43,230
333	Services	0	0	0	0	493
334	Meters and Meter Installations	173	0	0	173	(38,981)
335	Hydrants	0	0	0	0	141
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	44	(2)	0
340	Office Furniture and Equip	812	(4)	7,832	(3)	7,570
341	Transportation Equipment	195	43	2,469	(3)	2,430
342	Stores Equipment	0	(4)	69	(3)	55
343	Tools, Shop and Garage Equip.	14	(4)	1,451	(3)	1,036
344	Laboratory Equipment	5	(4)	396	(3)	237
345	Power Operated Equipment	55	(4)	2,223	(3)	1,926
346	Communication Equipment	3	(4)	1,825	(3)	1,341
347	Miscellaneous Equipment	7	(4)	450	(3)	196
348	Other Tangible Plant	0	(4)	2	(3)	21
	Total Depreciation Water Plant In Service	1,288	43	17,576	18,821	25,756

* 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)	WATER (C)
Balance first of year		19,505
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,473
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	15,220
Total Credits		16,693
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>36,198</u>

Explain all debits charged to Account 271 below:

None

SYSTEM NAME: Lake / Valencia Terrace

**WATER CIAC SCHEDULE "A"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connection	1	1,473	1,473
Total Credits			<u><u>1,473</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	7,580
Debits during year: Accruals charge to Account 272 Other debits (specify):	871
Total Debits	871
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>8,451</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

WATER 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)
BILL BRYAN DEALERSHIP TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	15220
TOTAL CREDITS		<u>15,220</u>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	\$0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	329	327	87,950
461.2	Metered Sales to Commercial Customers	15	15	15,316
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
Total Metered Sales		344	342	\$103,266
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue		0	0	\$0
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>344</u>	<u>342</u> (7)	<u>\$103,266</u>
OTHER WATER REVENUES;				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			830
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			1,270
Total Other Water Revenues				\$2,100
Total Water Operating Revenues				<u>\$105,366</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Valencia Terrace

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	10,937	1,280	21
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,564 (5)	421	7
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	3,835	3,681	0
616	Fuel for Power Purchased	1,156	1,156	X X X X X X
618	Chemicals	1,373	0	X X X X X X
620	Materials and Supplies	791	3	172
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	184	0	0
633	Contractual Services - Legal	460	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	2,303	0	0
636	Contractual Services - Other	5,800	0	294
641	Rental of Building/Real Property	312	0	0
642	Rental of Equipment	21	0	0
650	Transportation Expenses	6,389	1	0
656	Insurance - Vehicle	165	0	0
657	Insurance - General Liability	350	0	0
658	Insurance - Workman's Compensation	169 (5)	13	0
659	Insurance - Other	44	0	0
660	Advertising Expense	103	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	662	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	351	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	563	X X X X X X	X X X X X X
675	Miscellaneous Expenses	5,215	2,037	0
	Total Water Utility Expenses	<u>44,746</u>	<u>8,592</u>	<u>494</u>

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)
601	3,736	580	1,490	454	1,375	2,001
603	0	0	0	0	0	0
604	1,228	191	490	149	455	624
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	6	148
616	0	XXXXXX	0	XXXXXX	0	0
618	1,373	0	0	0	0	0
620	0	0	12	39	179	386
631	0	0	0	0	0	1
632	0	0	0	0	0	184
633	0	0	0	0	0	460
634	0	0	0	0	0	0
635	2,303	0	0	0	0	0
636	0	263	0	0	0	5,243
641	0	0	0	0	53	259
642	0	0	0	0	4	17
650	0	0	5,787	0	1	600
656	0	0	0	0	0	165
657	0	0	0	0	0	350
658	0	0	0	0	0	0
659	38	6	15	5	14	77
660	0	0	0	0	0	44
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	103
667	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	662
668	0	0	0	0	0	351
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	563	0
675	0	0	0	0	1,219	1,959
	<u>8,679</u>	<u>1,039</u>	<u>7,794</u>	<u>647</u>	<u>3,868</u>	<u>13,633</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	150,997
Less:			
	Nonused and Useful Plant (1)		902
108.1	Accumulated Depreciation	W-6(b)	46,315
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	47,183
252	Advances for Construction	F-21	0
Subtotal			<u>56,597</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	19,777
Subtotal			<u>76,374</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	17,500
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(9,059)
	Working Capital Allowance (3)		5,353
	Other (Specify):		
	Deferred Taxes		(2,021)
	Regulatory Assets		4,124
WATER RATE BASE			92,270
WATER OPERATING INCOME		W-3	11,236
ACHIEVED RATE OF RETURN			<u>12.18%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Venetian Village

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	51,636
469	Less: Guaranteed Revenue and AFPI	W-9	28
Net Operating Revenues			<u>51,608</u>
401	Operating Expenses	W-10(a)	26,702
403	Depreciation Expense	W-6(a)	5,826
	Less: Amortization Of CIAC	W-8(a)	1,704
Net Depreciation Expense			<u>4,122</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	438
407	Amortization Expense	F-8	
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		2,324
408.11	Property Taxes		1,396
408.12	Payroll Taxes		884
408.13	Other Taxes and Licenses		7
408	Total Taxes Other Than Income		4,610
409.1	Income Taxes		4,407
410.1	Deferred Federal Income Taxes		182
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(89)
Utility Operating Expenses			40,372
Utility Operating Income			11,236
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	28
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>11,264</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Lake / Venetian Village

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	553	0	0	553
303	Land and Land Rights	4,625	327	(221)	4,731
304	Structures and Improvements	15,801	3,465	(3,374)	15,892
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,188	0	0	3,188
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,365	0	0	1,365
310	Power Generation Equipment	20,828	0	0	20,828
311	Pumping Equipment	11,299	0	530	11,829
320	Water Treatment Equipment	3,524	0	0	3,524
330	Distribution Reservoirs and Standpipes	53,040	0	0	53,040
331	Transmission and Distribution Mains	2,356	0	0	2,356
333	Services	15,792	0	0	15,792
334	Meters and Meter Installations	6,689	1,179	(863)	7,005
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	5,324	5,376	(5,324)	5,376
341	Transportation Equipment	1,050	1,029	(1,050)	1,029
342	Stores Equipment	42	43	(42)	43
343	Tools, Shop and Garage Equip.	872	957	(872)	957
344	Laboratory Equipment	270	222	(270)	222
345	Power Operated Equipment	1,278	1,123	(1,278)	1,123
346	Communication Equipment	2,015	1,777	(2,015)	1,777
347	Miscellaneous Equipment	401	333	(401)	333
348	Other Tangible Plant	0	33	0	33
	Total Water Plant	150,312	15,864	(15,180)	150,997

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	553	553	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	4,731	XXXXXX	0	4,403	XXXXXX	XXXXXX
304	Structures and Improvements	15,892	XXXXXX	0	12,427	XXXXXX	XXXXXX
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	3,188	XXXXXX	3,188	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	1,365	XXXXXX	1,365	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	20,828	XXXXXX	20,828	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	11,829	XXXXXX	9,783	2,046	XXXXXX	XXXXXX
320	Water Treatment Equipment	3,524	XXXXXX	XXXXXX	3,524	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	53,040	XXXXXX	XXXXXX	XXXXXX	53,040	XXXXXX
331	Transmission and Distribution Mains	2,356	XXXXXX	XXXXXX	XXXXXX	2,356	XXXXXX
333	Services	15,792	XXXXXX	XXXXXX	XXXXXX	15,792	XXXXXX
334	Meters and Meter Installations	7,005	XXXXXX	XXXXXX	XXXXXX	7,005	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	5,376	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
340	Office Furniture and Equip	1,029	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
341	Transportation Equipment	43	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
342	Stores Equipment	957	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
343	Tools, Shop and Garage Equip.	222	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
344	Laboratory Equipment	1,123	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
345	Power Operated Equipment	1,777	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
346	Communication Equipment	333	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
347	Miscellaneous Equipment	33	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
348	Other Tangible Plant	33	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Water Plant		150,997	553	35,164	22,400	78,193	14,687

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Venetian Village

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	238	14	0	14
304	Structures and Improvements	3,115	482	292	774
305	Collecting and Impounding Reservoirs	16	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,373	106	0	106
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	196	39	0	39
310	Power Generation Equipment	8,896	1,042	0	1,042
311	Pumping Equipment	4,395	578	0	578
320	Water Treatment Equipment	1,348	161	0	161
330	Distribution Reservoirs and Standpipes	6,416	1,432	0	1,432
331	Transmission and Distribution Mains	607	54	0	54
333	Services	5,828	395	0	395
334	Meters and Meter Installations	3,554	342	0	342
335	Hydrants	1	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	6	(0)	0	(0)
340	Office Furniture and Equip	3,084	738	2,803	3,540
341	Transportation Equipment	979	131	953	1,085
342	Stores Equipment	23	2	25	28
343	Tools, Shop and Garage Equip.	484	47	490	537
344	Laboratory Equipment	130	15	115	130
345	Power Operated Equipment	874	56	785	840
346	Communication Equipment	571	170	555	725
347	Miscellaneous Equipment	125	21	121	142
348	Other Tangible Plant	0	2	7	9
	Total Water Accumulated Depreciation	42,259	5,826	6,146	11,972

* 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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	252
304	Structures and Improvements	10 (4)	0	394 (3)	405 (3)	3,484
305	Collecting and Impounding Reservoirs	0	0	16 (2)	16 (2)	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,479
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	235
310	Power Generation Equipment	0	0	0	0	9,938
311	Pumping Equipment	(530) (15)	0	0	(530)	5,503
320	Water Treatment Equipment	0	0	0	0	1,509
330	Distribution Reservoirs and Standpipes	0	0	0	0	7,848
331	Transmission and Distribution Mains	0	0	0	0	661
333	Services	0	0	0	0	6,223
334	Meters and Meter Installations	863	0	0	863	3,033
335	Hydrants	0	0	1 (2)	1 (2)	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	6 (2)	6 (2)	0
340	Office Furniture and Equip	337 (4)	0	3,144 (3)	3,481 (3)	3,143
341	Transportation Equipment	81 (4)	18 (4)	991 (3)	1,055 (3)	1,009
342	Stores Equipment	0 (4)	0	28 (3)	28 (3)	23
343	Tools, Shop and Garage Equip.	6 (4)	0	585 (3)	591 (3)	430
344	Laboratory Equipment	2 (4)	0	160 (3)	162 (3)	98
345	Power Operated Equipment	23 (4)	0	892 (3)	915 (3)	800
346	Communication Equipment	1 (4)	0	738 (3)	739 (3)	557
347	Miscellaneous Equipment	3 (4)	0	183 (3)	185 (3)	81
348	Other Tangible Plant	0 (4)	0	0 (3)	0 (3)	9
	Total Water Accumulated Depreciation	796	18	7,138	7,916	46,315

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Venetian Village

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		44,425
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	2,758
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		2,758
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>47,183</u>

Explain all debits charged to Account 271 below:

None

SYSTEM NAME: Lake / Venetian Village

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	1,379 AVERAGE	2,758
Total Credits			<u><u>2,758</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	18,073
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,704
Total Debits	1,704
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>19,777</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Venetian Village

WATER CIAC SCHEDULE "B"

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
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>
TOTAL CREDITS		<u><u>0</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Venetian Village

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0 (10)
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	137	141	50,637
461.2	Metered Sales to Commercial Customer	1	1	674
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
462	Total Metered Sales	<u>138</u>	<u>142</u>	<u>51,311</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>138</u>	<u>142 (7)</u>	<u>51,311</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			28
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			290
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			7
Total Other Water Revenues				
				<u>325</u>
Total Water Operating Revenues				
				<u><u>51,636</u></u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			2,158	
601	Salaries and Wages - Employees	7,966	1,260	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,606 (5)	414	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,863	1,799	0
616	Fuel for Power Purchased	316	316	X X X X X X
618	Chemicals	1,444	0	X X X X X X
620	Materials and Supplies	341	1	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	76	0	0
633	Contractual Services - Legal	191	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,303	0	0
636	Contractual Services - Other	2,556	0	294
641	Rental of Building/Real Property	130	0	0
642	Rental of Equipment	9	0	0
650	Transportation Expenses	2,710	0	0
656	Insurance - Vehicle	68	0	0
657	Insurance - General Liability	145	0	0
658	Insurance - Workmans's Comp	105 (5)	13	0
659	Insurance - Other	18	0	0
660	Advertising Expense	43	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	500	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	146	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	234	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,931	1,612	0
	Total Water Utility Expenses	26,702	5,415	294

SYSTEM NAME: Lake / Venetian Village

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	2,942	208	1,762	392	571	831
603	0	0	0	0	0	0
604	967	68	579	129	189	259
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	3	61
616	0	XXXXXX	0	XXXXXX	0	0
618	1,444	0	0	0	0	0
620	0	82	24	0	74	160
631	0	0	0	0	0	0
632	0	0	0	0	0	76
633	0	0	0	0	0	191
634	0	0	0	0	0	0
635	2,303	0	0	0	0	0
636	0	85	0	0		2,177
641	0	0	0	0	22	108
642	0	0	0	0	2	7
650	0	0	2,461	0	0	249
656	0	0	0	0	0	68
657	0	0	0	0	0	145
658	30	2	18	4	6	32
659	0	0	0	0	0	18
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	43
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	500
667	0	0	0	0	0	146
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	234	0
675	0	0	0	0	506	813
	<u>7,686</u>	<u>446</u>	<u>4,844</u>	<u>525</u>	<u>1,606</u>	<u>5,886</u>

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: Putnam / Welaka/Saratoga Harbour

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	41,107
469	Less: Guaranteed Revenue and AFPI	W-9	809
Net Operating Revenues			<u>40,298</u>
401	Operating Expenses	W-10(a)	42,134
403	Depreciation Expense	W-6(a)	7,117
	Less: Amortization Of CIAC	W-8(a)	432
Net Depreciation Expense			<u>6,685</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1,849
408.11	Property Taxes		3,226
408.12	Payroll Taxes		1,646
408.13	Other Taxes and Licenses		7
408	Total Taxes Other Than Income		6,728
409.1	Income Taxes		(3,801)
410.1	Deferred Federal Income Taxes		511
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(131)
Utility Operating Expenses			52,126
Utility Operating Income			(11,828)
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	809
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(11,019)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Putnam / Welaka/Saratoga Harbour

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	147	0	0	147
303	Land and Land Rights	5,085	314	(221)	5,178
304	Structures and Improvements	9,272	3,318	(3,374)	9,216
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,163	0	0	1,163
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	14,397	(1)	0	14,396
320	Water Treatment Equipment	0	2,831	0	2,831
330	Distribution Reservoirs and Standpipes	136,664	1,554	0	138,218
331	Transmission and Distribution Mains	25,424	0	0	25,424
333	Services	5,903	0	0	5,903
334	Meters and Meter Installations	8,665	155	(316)	8,504
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	5,324	5,148	(5,324)	5,148
341	Transportation Equipment	1,050	986	(1,050)	986
342	Stores Equipment	42	41	(42)	41
343	Tools, Shop and Garage Equip	872	916	(872)	916
344	Laboratory Equipment	270	213	(270)	213
345	Power Operated Equipment	1,278	1,075	(1,278)	1,075
346	Communication Equipment	2,015	1,702	(2,015)	1,702
347	Miscellaneous Equipment	401	319	(401)	319
348	Other Tangible Plant	0	32	0	32
	Total Water Plant	217,972	18,604	(15,163)	221,413

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	147	147	X	X	X	X
303	Land and Land Rights	5,178	X	X	X	X	X
304	Structures and Improvements	9,216	X	X	X	X	X
305	Collecting and Impounding Reservoirs	0	X	X	X	X	X
306	Lake, River and Other Intakes	0	X	X	X	X	X
307	Wells and Springs	1,163	X	X	X	X	X
308	Infiltration Galleries and Tunnels	0	X	X	X	X	X
309	Supply Mains	0	X	X	X	X	X
310	Power Generation Equipment	0	X	X	X	X	X
311	Pumping Equipment	14,396	X	X	X	X	X
320	Water Treatment Equipment	2,831	X	X	X	X	X
330	Distribution Reservoirs and Standpipes	138,218	X	X	X	X	X
331	Transmission and Distribution Mains	25,424	X	X	X	X	X
333	Services	5,903	X	X	X	X	X
334	Meters and Meter Installations	8,504	X	X	X	X	X
335	Hydrants	0	X	X	X	X	X
336	Backflow Prevention Devices	0	X	X	X	X	X
339	Other Plant and Misc Equipment	5,148	X	X	X	X	X
340	Office Furniture and Equip	986	X	X	X	X	X
341	Transportation Equipment	41	X	X	X	X	X
342	Stores Equipment	916	X	X	X	X	X
343	Tools, Shop and Garage Equip.	213	X	X	X	X	X
344	Laboratory Equipment	1,075	X	X	X	X	X
345	Power Operated Equipment	1,702	X	X	X	X	X
346	Communication Equipment	319	X	X	X	X	X
347	Miscellaneous Equipment	32	X	X	X	X	X
348	Other Tangible Plant	0	X	X	X	X	X
Total Water Plant		221,413	147	13,741	11,109	182,350	14,066

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Welaka/Saratoga Harbour

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Welaka/Saratoga Harbour

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	(38)	3	0	3
304	Structures and Improvements	1,199	280	279 (3)	559
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	748	39	0	39
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	(2,030)	720	0	720
320	Water Treatment Equipment	0	64	0	64
330	Distribution Reservoirs and Standpipes	28,914	3,711	0	3,711
331	Transmission and Distribution Mains	10,913	593	0	593
333	Services	2,148	147	0	147
334	Meters and Meter Installations	400	429	0	429
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	3,084	706	2,684 (3)	3,391
341	Transportation Equipment	979	126	913 (3)	1,039
342	Stores Equipment	23	2	24 (3)	27
343	Tools, Shop and Garage Equip.	484	45	469 (3)	515
344	Laboratory Equipment	130	14	110 (3)	124
345	Power Operated Equipment	874	53	752 (3)	805
346	Communication Equipment	571	163	531 (3)	694
347	Miscellaneous Equipment	125	20	116 (3)	136
348	Other Tangible Plant	0	2	7 (3)	9
	Total Water Accumulated Depreciation	48,524	7,117	5,887	13,004

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Welaka/Saratoga Harbour

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	(35)
304	Structures and Improvements	10 (4)	0	327 (3)	337	1,421
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	787
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	(1,310)
320	Water Treatment Equipment	0	0	0	0	64
330	Distribution Reservoirs and Standpipes	0	0	0	0	32,625
331	Transmission and Distribution Mains	0	0	0	0	11,506
333	Services	0	0	0	0	2,295
334	Meters and Meter Installations	316	0	0	316	513
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	323 (4)	0	3,142 (3)	3,464	3,010
341	Transportation Equipment	78 (4)	17 (4)	991 (3)	1,051	967
342	Stores Equipment	0 (4)	0	28	28	22
343	Tools, Shop and Garage Equip.	5 (4)	0	581 (3)	586	412
344	Laboratory Equipment	2 (4)	0	158 (3)	160	94
345	Power Operated Equipment	22 (4)	0	891 (3)	913	766
346	Communication Equipment	1 (4)	0	731 (3)	732	533
347	Miscellaneous Equipment	3 (4)	0	180 (3)	183	78
348	Other Tangible Plant	0 (4)	0	0	0	8
	Total Water Accumulated Depreciation	760	17	7,029	7,771	53,757

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Welaka/Saratoga Harbour

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		13,772
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,444
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		1,444
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>15,216</u>

Explain all debits charged to Account 271 below:

None

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	722 AVERAGE	1,444
Total Credits			<u>1,444</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	2,787
Debits during year: Accruals charge to Account 272 Other debits (specify):	432
Total Debits	432
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>3,219</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Welaka/Saratoga Harbour

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		0
TOTAL CREDITS		0

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	137	135	39,018
461.2	Metered Sales to Commercial Customer	1	1	378
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>138</u>	<u>136</u>	<u>39,396</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>138</u>	<u>136 (7)</u>	<u>39,396</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			809
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			730
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			172
	Total Other Water Revenues			1,711
	Total Water Operating Revenues			<u>41,107</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			4,019	
601	Salaries and Wages - Employees	13,569	1,212	77
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	4,448 (5)	398	25
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,378	1,317	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	339	0	X X X X X X
620	Materials and Supplies	4,501	1	3,527
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	73	0	0
633	Contractual Services - Legal	183	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	4,552	0	0
636	Contractual Services - Other	4,685	0	0
641	Rental of Building/Real Property	124	0	0
642	Rental of Equipment	8	0	0
650	Transportation Expenses	4,487	0	0
656	Insurance - Vehicle	65	0	0
657	Insurance - General Liability	139	0	0
658	Insurance - Workmans's Comp	162 (5)	12	1
659	Insurance - Other	17	0	0
660	Advertising Expense	41	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	479	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	140	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	224	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,518	1,245	9
	Total Water Utility Expenses	42,134	4,186	3,639

SYSTEM NAME: Putnam / Welaka/Saratoga Harbour

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	6,564	1,633	66	2,675	547	796
603	0	0	0	0	0	0
604	2,158	537	22	879	181	248
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	3	59
616	0	XXXXXX	0	XXXXXX	0	0
618	339	0	0	0	0	0
620	28	464	0	256	71	154
631	0	0	0	0	0	0
632	0	0	0	0	0	73
633	0	0	0	0	0	183
634	0	0	0	0	0	0
635	4,552	0	0	0	0	0
636	0	2,600	0	0	0	2,085
641	0	0	0	0	21	103
642	0	0	0	0	1	7
650	0	0	4,248	0	0	239
656	0	0	0	0	0	65
657	0	0	0	0	0	139
658	68	17	1	28	6	30
659	0	0	0	0	0	17
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	41
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	479
667	0	0	0	0	0	140
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	224	0
675	0	0	0	0	485	779
	<u>13,708</u>	<u>5,251</u>	<u>4,336</u>	<u>3,838</u>	<u>1,538</u>	<u>5,638</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	143,365
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	30,486
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	54,913
252	Advances for Construction	F-21	0
	Subtotal		<u>57,967</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	15,920
	Subtotal		<u>73,887</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)		4,551
	Other (Specify):		
	Deferred Taxes		(454)
	Regulatory Assets		2,892
	WATER RATE BASE		80,876
	WATER OPERATING INCOME	W-3	10,131
	ACHIEVED RATE OF RETURN		<u>12.53%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Windsong

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	43,750
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>43,750</u>
401	Operating Expenses	W-10(a)	22,598
403	Depreciation Expense	W-6(a)	4,351
	Less: Amortization Of CIAC	W-8(a)	1,871
Net Depreciation Expense			<u>2,480</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1,969
408.11	Property Taxes		1,704
408.12	Payroll Taxes		821
408.13	Other Taxes and Licenses		5
408	Total Taxes Other Than Income		4,500
409.1	Income Taxes		4,090
410.1	Deferred Federal Income Taxes		29
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(79)
Utility Operating Expenses			33,619
Utility Operating Income			10,131
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>10,131</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Osceola / Windsong

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	785	0	0	785
303	Land and Land Rights	13,152	224	(152)	13,224
304	Structures and Improvements	5,773	2,367	(2,323)	5,817
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	21,804	0	0	21,804
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	4,308	0	0	4,308
320	Water Treatment Equipment	1,567	0	0	1,567
330	Distribution Reservoirs and Standpipes	34,750	0	0	34,750
331	Transmission and Distribution Mains	39,902	0	0	39,902
333	Services	8,893	0	0	8,893
334	Meters and Meter Installations	4,898	34	(58)	4,874
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	3,665	3,672	(3,665)	3,672
341	Transportation Equipment	723	703	(723)	703
342	Stores Equipment	29	30	(29)	30
343	Tools, Shop and Garage Equip.	600	654	(600)	654
344	Laboratory Equipment	186	152	(186)	152
345	Power Operated Equipment	880	767	(880)	767
346	Communication Equipment	1,387	1,214	(1,387)	1,214
347	Miscellaneous Equipment	276	227	(276)	227
348	Other Tangible Plant	0	23	0	23
	Total Water Plant	143,578	10,066	(10,279)	143,365

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	XX XX XX	XX XX XX	XX XX XX	XX XX XX
302	Franchises	785	785	XX XX XX	XX XX XX	XX XX XX	XX XX XX
303	Land and Land Rights	13,224	XX XX XX	12,592	408	0	224
304	Structures and Improvements	5,817	XX XX XX	0	3,450	0	2,367
305	Collecting and Impounding Reservoirs	0	XX XX XX	0	XX XX XX	XX XX XX	XX XX XX
306	Lake, River and Other Intakes	0	XX XX XX	XX XX XX	XX XX XX	XX XX XX	XX XX XX
307	Wells and Springs	21,804	XX XX XX	21,804	XX XX XX	XX XX XX	XX XX XX
308	Infiltration Galleries and Tunnels	0	XX XX XX	0	XX XX XX	XX XX XX	XX XX XX
309	Supply Mains	0	XX XX XX	0	XX XX XX	XX XX XX	XX XX XX
310	Power Generation Equipment	0	XX XX XX	0	XX XX XX	XX XX XX	XX XX XX
311	Pumping Equipment	4,308	XX XX XX	3,125	1,183	0	XX XX XX
320	Water Treatment Equipment	1,567	XX XX XX	XX XX XX	1,567	XX XX XX	XX XX XX
330	Distribution Reservoirs and Standpipes	34,750	XX XX XX	XX XX XX	XX XX XX	34,750	XX XX XX
331	Transmission and Distribution Mains	39,902	XX XX XX	XX XX XX	XX XX XX	39,902	XX XX XX
333	Services	8,893	XX XX XX	XX XX XX	XX XX XX	8,893	XX XX XX
334	Meters and Meter Installations	4,874	XX XX XX	XX XX XX	XX XX XX	4,874	XX XX XX
335	Hydrants	0	XX XX XX	XX XX XX	XX XX XX	0	XX XX XX
336	Backflow Prevention Devices	0	XX XX XX	XX XX XX	XX XX XX	0	XX XX XX
339	Other Plant and Misc. Equipment	0	0	0	0	0	0
340	Office Furniture and Equip	3,672	XX XX XX	XX XX XX	XX XX XX	XX XX XX	3,672
341	Transportation Equipment	703	XX XX XX	XX XX XX	XX XX XX	XX XX XX	703
342	Stores Equipment	30	XX XX XX	XX XX XX	XX XX XX	XX XX XX	30
343	Tools, Shop and Garage Equip.	654	XX XX XX	XX XX XX	XX XX XX	XX XX XX	654
344	Laboratory Equipment	152	XX XX XX	XX XX XX	XX XX XX	XX XX XX	152
345	Power Operated Equipment	767	XX XX XX	XX XX XX	XX XX XX	XX XX XX	767
346	Communication Equipment	1,214	XX XX XX	XX XX XX	XX XX XX	XX XX XX	1,214
347	Miscellaneous Equipment	227	XX XX XX	XX XX XX	XX XX XX	XX XX XX	227
348	Other Tangible Plant	23	XX XX XX	XX XX XX	XX XX XX	XX XX XX	23
	Total Water Plant	143,365	785	37,521	6,608	88,419	10,032

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Windsong

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Osceola / Windsong

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	230	20	0	20
304	Structures and Improvements	604	177	199	376
305	Collecting and Impounding Reservoirs	(6,652)	0	6,652	(2)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	989	726	0	726
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	(197)	215	0	215
320	Water Treatment Equipment	(6,308)	71	0	71
330	Distribution Reservoirs and Standpipes	13,804	938	0	938
331	Transmission and Distribution Mains	13,396	930	0	930
333	Services	3,011	223	0	223
334	Meters and Meter Installations	(2,681)	245	0	245
335	Hydrants	1	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	2	0	0	0
340	Office Furniture and Equip	2,123	504	1,915	(3)
341	Transportation Equipment	674	90	651	(3)
342	Stores Equipment	16	2	17	(3)
343	Tools, Shop and Garage Equip.	333	32	335	(3)
344	Laboratory Equipment	90	10	79	(3)
345	Power Operated Equipment	602	38	536	(3)
346	Communication Equipment	393	116	379	(3)
347	Miscellaneous Equipment	86	14	83	(3)
348	Other Tangible Plant	0	1	5	(3)
	Total Water Accumulated Depreciation	20,516	4,351	10,850	15,202

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Osceola / Windsong

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	250
304	Structures and Improvements	7 (4)	0	242 (2,3)	249	731
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,715
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	18
320	Water Treatment Equipment	0	0	0	0	(6,237)
330	Distribution Reservoirs and Standpipes	0	0	0	0	14,742
331	Transmission and Distribution Mains	0	0	0	0	14,326
333	Services	0	0	0	0	3,234
334	Meters and Meter Installations	58	0	0	58	(2,494)
335	Hydrants	0	0	1 (2)	1	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	2 (2)	2	0
340	Office Furniture and Equip	230 (4)	0	2,164 (3)	2,394	2,147
341	Transportation Equipment	55 (4)	12 (4)	682 (3)	726	689
342	Stores Equipment	0 (4)	0	19 (3)	19	16
343	Tools, Shop and Garage Equip.	4 (4)	0	402 (3)	406	294
344	Laboratory Equipment	1 (4)	0	110 (3)	112	67
345	Power Operated Equipment	15 (4)	0	614 (3)	630	546
346	Communication Equipment	1 (4)	0	507 (3)	508	380
347	Miscellaneous Equipment	2 (4)	0	125 (3)	127	56
348	Other Tangible Plant	0 (4)	0	0 (3)	0	6
	Total Water Accumulated Depreciation	374	12	4,870	5,232	30,486

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Windsong

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		54,913
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-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>54,913</u>

Explain all debits charged to Account 271 below:

SYSTEM NAME: Osceola / Windsong

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 WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	14,049
Debits during year:	
Accruals charge to Account 272	1,871
Other debits (specify):	
Total Debits	1,871
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>15,920</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Windsong

WATER CIAC SCHEDULE "B"

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
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>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	95	97	42,763
461.2	Metered Sales to Commercial Customer	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>95</u>	<u>97</u>	<u>42,763</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>95</u>	<u>97 (7)</u>	<u>42,763</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			715
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			272
Total Other Water Revenues				
				987
Total Water Operating Revenues				
				<u>43,750</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1		.2	
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)		
			2,006			
601	Salaries and Wages - Employees	7,060	197		203	
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0		0	
604	Employee Pensions and Benefits	2,312 (5)	65		67	
610	Purchased Water	836	836		X X X X X X	
615	Purchased Power	1,825	1,781		0	
616	Fuel for Power Purchased	0	0		X X X X X X	
618	Chemicals	2,041	0		X X X X X X	
620	Materials and Supplies	1,177	1		305	
631	Contractual Services - Eng.	0	0		0	
632	Contractual Services - Acct.	52	0		0	
633	Contractual Services - Legal	130	0		0	
634	Contractual Services - Mgt.	0	0		0	
635	Contractual Services - Testing	2,143	0		0	
636	Contractual Services - Other	1,544	0		0	
641	Rental of Building/Real Property	88	0		0	
642	Rental of Equipment	6	0		0	
650	Transportation Expenses	227	0		0	
656	Insurance - Vehicle	47	0		0	
657	Insurance - General Liability	99	0		0	
658	Insurance - Workmans's Comp	89 (5)	2		2	
659	Insurance - Other	12	0		0	
660	Advertising Expense	29	X X X X X X		X X X X X X	
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	342	X X X X X X		X X X X X X	
667	Regulatory Commission Expenses - Other	100	0		0	
668	Water Resource Conservation Expense	0	0		0	
670	Bad Debt Expense	160	X X X X X X		X X X X X X	
675	Miscellaneous Expenses	2,278	1,377		0	
	Total Water Utility Expenses	22,598	4,259		577	

SYSTEM NAME: Osceola / Windsong

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3	.4	.5	.6	.7	.8
	WATER TREATMENT EXPENSES OPERATIONS (f)	WATER TREATMENT EXPENSES MAINT (g)	TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	TRANS & DISTRIBUTION EXPENSES MAINT (i)	CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (j)
601	4,662	411	55	574	390	567
603						
	0	0	0	0	0	0
604	1,532	135	18	189	129	177
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	2	42
616	0	XXXXXX	0	XXXXXX	0	0
618	2,041	0	0	0	0	0
620	464	247	0	0	51	109
631	0	0	0	0	0	0
632	0	0	0	0	0	52
633	0	0	0	0	0	130
634	0	0	0	0	0	0
635	2,143	0	0	0	0	0
636	0	57	0	0		1,487
641	0	0	0	0	15	74
642	0	0	0	0	1	5
650	0	0	57	0	0	170
656	0	0	0	0	0	47
657	0	0	0	0	0	99
658	48	4	1	6	4	22
659	0	0	0	0	0	12
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	29
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	342
667	0	0	0	0	0	100
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	160	0
675	0	0	0	0	346	556
	<u>10,890</u>	<u>854</u>	<u>131</u>	<u>769</u>	<u>1,097</u>	<u>4,021</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	2,250,514
Less:			
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	891,291
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	1,061,857
252	Advances for Construction	F-21	0
Subtotal			<u>297,366</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	310,521
Subtotal			<u>607,887</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)		60,461
	Other (Specify):		
	Deferred Taxes		22,770
	Regulatory Assets		48,148
WATER RATE BASE			739,266
WATER OPERATING INCOME		W-3	105,444
ACHIEVED RATE OF RETURN			<u><u>14.26%</u></u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Woodmere

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	546,389
469	Less: Guaranteed Revenue and AFPI	W-9	2,853
Net Operating Revenues			<u>543,536</u>
401	Operating Expenses	W-10(a)	301,152
403	Depreciation Expense	W-6(a)	72,186
	Less: Amortization Of CIAC	W-8(a)	32,433
Net Depreciation Expense			<u>39,752</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		24,588
408.11	Property Taxes		21,103
408.12	Payroll Taxes		9,195
408.13	Other Taxes and Licenses		79
408	Total Taxes Other Than Income		54,966
409.1	Income Taxes		46,059
410.1	Deferred Federal Income Taxes		(2,499)
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(1,339)
Utility Operating Expenses			438,092
Utility Operating Income			105,444
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	2,853
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		56
Total Utility Operating Income			<u><u>108,354</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Duval / Woodmere

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	2,343	0	0	2,343
303	Land and Land Rights	41,299	3,470	(2,296)	42,473
304	Structures and Improvements	116,964	35,559	(34,987)	117,536
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	75,056	0	0	75,056
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	36,048	0	0	36,048
310	Power Generation Equipment	49,389	0	0	49,389
311	Pumping Equipment	147,888	0	0	147,888
320	Water Treatment Equipment	28,787	27,521	0	56,308
330	Distribution Reservoirs and Standpipes	346,253	0	(15,012)	331,241
331	Transmission and Distribution Mains	946,201	29,781	(17,903)	958,079
333	Services	117,587	27,794	5,595	150,976
334	Meters and Meter Installations	104,530	4,338	(4,553)	104,315
335	Hydrants	66,857	4,475	(10,870)	60,462
336	Backflow Prevention Devices	272	852	0	1,124
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	55,206	56,822	(55,206)	56,822
341	Transportation Equipment	10,885	10,880	(10,885)	10,880
342	Stores Equipment	433	457	(433)	457
343	Tools, Shop and Garage Equip.	9,037	10,115	(9,037)	10,115
344	Laboratory Equipment	2,804	2,349	(2,804)	2,349
345	Power Operated Equipment	13,256	11,867	(13,256)	11,867
346	Communication Equipment	20,897	18,785	(20,897)	18,785
347	Miscellaneous Equipment	4,157	3,517	(4,157)	3,517
348	Other Tangible Plant	0	353	0	353
	Total Water Plant	2,196,149	248,936	(194,571)	2,250,514

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 PUMPING PLANT (h)	.3 TREATMENT PLANT (i)	.4 DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	2,343	2,343	X	X	X	X
303	Land and Land Rights	42,473	X	X	X	X	X
304	Structures and Improvements	117,536	X	X	X	X	X
305	Collecting and Impounding Reservoirs	0	X	X	X	X	X
306	Lake, River and Other Intakes	0	X	X	X	X	X
307	Wells and Springs	75,056	X	X	X	X	X
308	Infiltration Galleries and Tunnels	0	X	X	X	X	X
309	Supply Mains	36,048	X	X	X	X	X
310	Power Generation Equipment	49,389	X	X	X	X	X
311	Pumping Equipment	175,409	X	X	X	X	X
312	Water Treatment Equipment	13,775	X	X	X	X	X
313	Distribution Reservoirs and Standpipes	348,383	X	X	X	X	X
314	Transmission and Distribution Mains	958,079	X	X	X	X	X
315	Services	150,976	X	X	X	X	X
316	Meters and Meter Installations	104,315	X	X	X	X	X
317	Hydrants	60,462	X	X	X	X	X
318	Backflow Prevention Devices	1,124	X	X	X	X	X
319	Other Plant and Misc Equipment	0	0	X	X	X	X
320	Office Furniture and Equip	56,822	X	X	X	X	X
321	Transportation Equipment	10,880	X	X	X	X	X
322	Stores Equipment	457	X	X	X	X	X
323	Tools, Shop and Garage Equip	10,115	X	X	X	X	X
324	Laboratory Equipment	2,349	X	X	X	X	X
325	Power Operated Equipment	11,867	X	X	X	X	X
326	Communication Equipment	18,785	X	X	X	X	X
327	Miscellaneous Equipment	3,517	X	X	X	X	X
328	Other Tangible Plant	353	X	X	X	X	X
Total Water Plant		2,250,514	2,343	280,853	112,008	1,700,065	155,245

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Woodmere

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	761	58	0	58
304	Structures and Improvements	58,374	3,561	3,083 (3)	6,644
305	Collecting and Impounding Reservoirs	(2,995)	0	2,995 (2)	2,995
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	52,428	2,500	0	2,500
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	16,633	1,031	0	1,031
310	Power Generation Equipment	37,998	2,470	0	2,470
311	Pumping Equipment	40,240	8,083	0	8,083
320	Water Treatment Equipment	20,692	626	0	626
330	Distribution Reservoirs and Standpipes	265,517	9,406	846 (11)	10,252
331	Transmission and Distribution Mains	301,659	22,007	0	22,007
333	Services	11,387	3,427	2,221 (11)	5,648
334	Meters and Meter Installations	(21,331)	5,221	0	5,221
335	Hydrants	4,176	1,293	0	1,293
336	Backflow Prevention Devices	2	16	0	16
339	Other Plant and Miscellaneous Equipment	228	0	0	0
340	Office Furniture and Equip	31,978	7,796	29,627 (3)	37,423
341	Transportation Equipment	10,148	1,390	10,077 (3)	11,467
342	Stores Equipment	241	25	268 (3)	293
343	Tools, Shop and Garage Equip.	5,019	498	5,181 (3)	5,679
344	Laboratory Equipment	1,350	153	1,219 (3)	1,372
345	Power Operated Equipment	9,066	588	8,296 (3)	8,883
346	Communication Equipment	5,918	1,799	5,863 (3)	7,662
347	Miscellaneous Equipment	1,295	221	1,278 (3)	1,499
348	Other Tangible Plant	5	18	79 (3)	97
	Total Water Accumulated Depreciation	850,789	72,186	71,033	143,219

* 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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	819
304	Structures and Improvements	1,172 (4)	0	3,417 (3)	4,588	60,430
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	54,928
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	17,664
310	Power Generation Equipment	0	0	0	0	40,468
311	Pumping Equipment	0	0	0	0	48,323
320	Water Treatment Equipment	0	0	10,790 (11)	10,790	10,528
330	Distribution Reservoirs and Standpipes	0	0	0	0	275,769
331	Transmission and Distribution Mains	2,620	0	4,872 (11)	7,492	316,174
333	Services	0	0	0	0	17,035
334	Meters and Meter Installations	4,553	0	0	4,553	(20,663)
335	Hydrants	0	0	679 (11)	679	4,790
336	Backflow Prevention Devices	0	0	0	0	18
339	Other Plant and Miscellaneous Equipment	0	0	228 (2)	228	0
340	Office Furniture and Equip	3,565 (4)	0	32,613 (3)	36,177	33,223
341	Transportation Equipment	858 (4)	189 (4)	10,279 (3)	10,948	10,667
342	Stores Equipment	0 (4)	0	291 (3)	291	242
343	Tools, Shop and Garage Equip.	60 (4)	0	6,090 (3)	6,149	4,549
344	Laboratory Equipment	21 (4)	0	1,662 (3)	1,684	1,039
345	Power Operated Equipment	240 (4)	0	9,257 (3)	9,497	8,453
346	Communication Equipment	14 (4)	0	7,683 (3)	7,697	5,884
347	Miscellaneous Equipment	31 (4)	0	1,903 (3)	1,934	860
348	Other Tangible Plant	0 (4)	0	10 (3)	10	92
	Total Water Accumulated Depreciation	13,132	189	89,773	102,717	891,291

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Woodmere

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		1,045,682
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	6,666
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	30,066
Total Credits		36,732
Less debits charged during the year (All debits charged during the year must be explained below)		20,557
Total Contributions in Aid of Construction		<u>1,061,857</u>

Explain all debits charged to Account 271 below:	
Physical Inventory Adjustment - Transfer to Water	20,557

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	55	121 AVERAGE	6,666
Total Credits			<u><u>6,666</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	277,733
Debits during year:	
Accruals charge to Account 272	32,433
Other debits (specify):	355
Physical Inventory Adjustment	
Total Debits	32,788
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>310,521</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Woodmere

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>RIVE ST JOHNS - UNIT 4A</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	21,071
SERVICES	PROPERTY	4,520
HYDRANTS	PROPERTY	4,475
TOTAL CREDITS		<u>30,066</u>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	1,401	1,463	466,070
461.2	Metered Sales to Commercial Customer	10	10	42,449
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	16	16	27,530
462	Total Metered Sales	<u>1,427</u>	<u>1,489</u>	<u>536,049</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	4	12	4,775
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>1,431</u>	<u>1,501 (7)</u>	<u>540,824</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			2,853
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			6,415
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(3,703)
Total Other Water Revenues				
				<u>5,565</u>
Total Water Operating Revenues				
				<u><u>546,389</u></u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			22,452	
601	Salaries and Wages - Employees	83,121	14,542	2,108
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	27,187 (5)	4,780	693
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	53,288	52,612	0
616	Fuel for Power Purchased	674	674	X X X X X X
618	Chemicals	19,086	0	X X X X X X
620	Materials and Supplies	19,394	338	8,351
631	Contractual Services - Eng.	3	0	0
632	Contractual Services - Acct.	807	0	0
633	Contractual Services - Legal	2,019	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,233	0	0
636	Contractual Services - Other	25,166	0	0
641	Rental of Building/Real Property	2,569	0	0
642	Rental of Equipment	92	0	0
650	Transportation Expenses	23,785	5	7,964
656	Insurance - Vehicle	723	0	0
657	Insurance - General Liability	1,537	0	0
658	Insurance - Workmans's Comp	1,102 (5)	150	22
659	Insurance - Other	193	0	0
660	Advertising Expense	452	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	5,290	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	1,540	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	2,470	X X X X X X	X X X X X X
675	Miscellaneous Expenses	28,423	12,346	2,129
	Total Water Utility Expenses	301,152	85,447	21,267

SYSTEM NAME: Duval / Woodmere

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	19,522	9,247	8,378	14,507	6,035	8,782
603	0	0	0	0	0	0
604	6,417	3,040	2,754	4,769	1,996	2,739
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	28	648
616	0	XXXXXX	0	XXXXXX	0	0
618	19,086	0	0	0	0	0
620	590	2,639	1,514	3,483	784	1,694
631	0	0	0	0	0	3
632	0	0	0	0	0	807
633	0	0	0	0	0	2,019
634	0	0	0	0	0	0
635	2,233	0	0	0	0	0
636	0	2,155	0	0	0	23,011
641	0	0	1,200	0	232	1,138
642	0	0	0	0	17	75
650	0	0	13,179	0	4	2,633
656	0	0	0	0	0	723
657	0	0	0	0	0	1,537
658	201	95	86	149	62	336
659	0	0	0	0	0	193
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	452
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	5,290
667	0	0	0	0	0	1,540
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,470	0
675	0	0	0	0	5,349	8,598
	<u>48,049</u>	<u>17,176</u>	<u>27,111</u>	<u>22,908</u>	<u>16,977</u>	<u>62,218</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	83,307
Less:			
	Nonused and Useful Plant (1)		678
108.1	Accumulated Depreciation	W-6(b)	13,383
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	4,209
252	Advances for Construction	F-21	0
Subtotal			<u>65,038</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,014
Subtotal			<u>66,052</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)		2,846
	Other (Specify):		
	Deferred Taxes		(2,153)
	Regulatory Assets		666
WATER RATE BASE			67,410
WATER OPERATING INCOME		W-3	(9,432)
ACHIEVED RATE OF RETURN			<u>(13.99%)</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Wooten

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	6,027
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>6,027</u>
401	Operating Expenses	W-10(a)	13,959
403	Depreciation Expense	W-6(a)	3,072
	Less: Amortization Of CIAC	W-8(a)	134
Net Depreciation Expense			<u>2,938</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		271
408.11	Property Taxes		1,312
408.12	Payroll Taxes		593
408.13	Other Taxes and Licenses		1
408	Total Taxes Other Than Income		2,177
409.1	Income Taxes		(3,765)
410.1	Deferred Federal Income Taxes		201
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(50)
Utility Operating Expenses			15,459
Utility Operating Income			(9,432)
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(9,432)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Putnam / Wooten

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	33	0	0	33
303	Land and Land Rights	231	51	(35)	247
304	Structures and Improvements	2,950	537	(538)	2,949
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,969	0	0	1,969
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	28,096	0	0	28,096
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	44,746	0	0	44,746
331	Transmission and Distribution Mains	1,529	0	0	1,529
333	Services	614	0	0	614
334	Meters and Meter Installations	1,437	0	0	1,437
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	849	833	(849)	833
341	Transportation Equipment	167	159	(167)	159
342	Stores Equipment	7	7	(7)	7
343	Tools, Shop and Garage Equip.	139	148	(139)	148
344	Laboratory Equipment	43	34	(43)	34
345	Power Operated Equipment	204	174	(204)	174
346	Communication Equipment	321	275	(321)	275
347	Miscellaneous Equipment	64	52	(64)	52
348	Other Tangible Plant	0	5	0	5
	Total Water Plant	83,399	2,275	(2,367)	83,307

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



SYSTEM NAME: Putnam / Wooten

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 PUMPING PLANT (h)	.3 TREATMENT PLANT (i)	.4 DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	33	33	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	247	XXXXXX	196	XXXXXX	XXXXXX	XXXXXX
304	Structures and Improvements	2,949	XXXXXX	2,412	XXXXXX	XXXXXX	XXXXXX
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	1,969	XXXXXX	1,969	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	28,096	XXXXXX	20,253	465	7,378	XXXXXX
320	Water Treatment Equipment	0	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	44,746	XXXXXX	XXXXXX	XXXXXX	44,746	XXXXXX
331	Transmission and Distribution Mains	1,529	XXXXXX	XXXXXX	XXXXXX	1,529	XXXXXX
333	Services	614	XXXXXX	XXXXXX	XXXXXX	614	XXXXXX
334	Meters and Meter Installations	1,437	XXXXXX	XXXXXX	XXXXXX	1,437	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
340	Office Furniture and Equip	833	XXXXXX	XXXXXX	XXXXXX	XXXXXX	833
341	Transportation Equipment	159	XXXXXX	XXXXXX	XXXXXX	XXXXXX	159
342	Stores Equipment	7	XXXXXX	XXXXXX	XXXXXX	XXXXXX	7
343	Tools, Shop and Garage Equip.	148	XXXXXX	XXXXXX	XXXXXX	XXXXXX	148
344	Laboratory Equipment	34	XXXXXX	XXXXXX	XXXXXX	XXXXXX	34
345	Power Operated Equipment	174	XXXXXX	XXXXXX	XXXXXX	XXXXXX	174
346	Communication Equipment	275	XXXXXX	XXXXXX	XXXXXX	XXXXXX	275
347	Miscellaneous Equipment	52	XXXXXX	XXXXXX	XXXXXX	XXXXXX	52
348	Other Tangible Plant	5	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5
Total Water Plant		83,307	33	24,830	465	55,704	2,275

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Wooten

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	3	0	0	0
304	Structures and Improvements	209	89	54 (2,3)	142
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	75	66	1 (2)	67
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	4,654	1,404	28 (2)	1,432
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	4,478	1,208	162 (2)	1,370
331	Transmission and Distribution Mains	336	35	0	35
333	Services	(163)	15	0	15
334	Meters and Meter Installations	(242)	72	0	72
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	492	114	434 (3)	548
341	Transportation Equipment	156	20	148 (3)	168
342	Stores Equipment	4	0	4 (3)	4
343	Tools, Shop and Garage Equip.	77	7	76 (3)	83
344	Laboratory Equipment	21	2	18 (3)	20
345	Power Operated Equipment	139	9	122 (3)	130
346	Communication Equipment	91	26	86 (3)	112
347	Miscellaneous Equipment	20	3	19 (3)	22
348	Other Tangible Plant	0	0	1 (3)	1
	Total Water Accumulated Depreciation	10,350	3,072	1,152	4,224

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

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED 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)
301/302	Organization	0	0	0	0	3
304	Structures and Improvements	2 (4)	0	52	54	298
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	142
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	6,086
320	Water Treatment Equipment	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	5,848
331	Transmission and Distribution Mains	0	0	0	0	371
333	Services	0	0	0	0	(148)
334	Meters and Meter Installations	0	0	0	0	(170)
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	52 (4)	0	0	0	0
340	Office Furniture and Equip	13 (4)	3 (4)	501 (3)	554	487
341	Transportation Equipment	0 (4)	0	158 (3)	168	156
342	Stores Equipment	0 (4)	0	5 (3)	5	4
343	Tools, Shop and Garage Equip.	1 (4)	0	93 (3)	94	67
344	Laboratory Equipment	0 (4)	0	26 (3)	26	15
345	Power Operated Equipment	4 (4)	0	142 (3)	145	124
346	Communication Equipment	0 (4)	0	117 (3)	117	86
347	Miscellaneous Equipment	0 (4)	0	29 (3)	29	13
348	Other Tangible Plant	0 (4)	0	0 (3)	0	1
	Total Water Accumulated Depreciation	72	3	1,122	1,191	13,383

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Wooten

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		4,209
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-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>4,209</u>

Explain all debits charged to Account 271 below:
None

SYSTEM NAME: Putnam / Wooten

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 WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	880
Debits during year:	
Accruals charge to Account 272	134
Other debits (specify):	
Total Debits	134
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>1,014</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Wooten

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
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>

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	22	22	6,058
461.2	Metered Sales to Commercial Customer	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>22</u>	<u>22</u>	<u>6,058</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>22</u>	<u>22 (7)</u>	<u>6,058</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			10
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(41)
Total Other Water Revenues				
				(31)
Total Water Operating Revenues				
				<u>6,027</u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			1,449	
601	Salaries and Wages - Employees	4,624	239	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,518 (5)	79	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	283	273	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	144	0	X X X X X X
620	Materials and Supplies	278	0	97
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	12	0	0
633	Contractual Services - Legal	30	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	5,496	0	0
636	Contractual Services - Other	350	0	0
641	Rental of Building/Real Property	20	0	0
642	Rental of Equipment	1	0	0
650	Transportation Expenses	730	0	0
656	Insurance - Vehicle	11	0	0
657	Insurance - General Liability	23	0	0
658	Insurance - Workmans's Comp	51 (5)	2	0
659	Insurance - Other	3	0	0
660	Advertising Expense	7	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	78	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	23	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	36	X X X X X X	X X X X X X
675	Miscellaneous Expenses	241	37	0
	Total Water Utility Expenses	<u>13,959</u>	<u>630</u>	<u>97</u>

SYSTEM NAME: Putnam / Wooten

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	2,784	181	0	1,203	88	129
603	0	0	0	0	0	0
604	915	59	0	395	29	40
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	0	9
616	0	XXXXXX	0	XXXXXX	0	0
618	144	0	0	0	0	0
620	145	0	0	0	11	25
631	0	0	0	0	0	0
632	0	0	0	0	0	12
633	0	0	0	0	0	30
634	0	0	0	0	0	0
635	5,496	0	0	0	0	0
636	0	13	0	0		337
641	0	0	0	0	3	17
642	0	0	0	0	0	1
650	0	0	691	0	0	39
656	0	0	0	0	0	11
657	0	0	0	0	0	23
658	29	2	0	12	1	5
659	0	0	0	0	0	3
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	7
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	78
667	0	0	0	0	0	23
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	36	0
675	0	0	0	0	78	126
	<u>9,513</u>	<u>255</u>	<u>691</u>	<u>1,611</u>	<u>249</u>	<u>913</u>

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 WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant in Service	W-4(a)	272,133
	Less:		
	Nonused and Useful Plant (1)		4,085
108.1	Accumulated Depreciation	W-6(b)	(4,846)
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	49,011
252	Advances for Construction	F-21	0
	Subtotal		<u>223,883</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	14,779
	Subtotal		<u>238,662</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)		9,011
	Other (Specify):		
	Deferred Taxes		6,434
	Regulatory Assets		15,702
	WATER RATE BASE		269,810
	WATER OPERATING INCOME	W-3	11,510
	ACHIEVED RATE OF RETURN		<u>4.27%</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Zephyr Shores

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	76,344
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>76,344</u>
401	Operating Expenses	W-10(a)	46,041
403	Depreciation Expense	W-6(a)	11,449
	Less: Amortization Of CIAC	W-8(a)	1,725
Net Depreciation Expense			<u>9,724</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		3,435
408.11	Property Taxes		3,122
408.12	Payroll Taxes		986
408.13	Other Taxes and Licenses		25
408	Total Taxes Other Than Income		7,568
409.1	Income Taxes		2,323
410.1	Deferred Federal Income Taxes		(660)
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(161)
Utility Operating Expenses			64,834
Utility Operating Income			11,510
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			<u><u>11,510</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Pasco / Zephyr Shores

YEAR OF REPORT
 DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	1,061	0	0	1,061
303	Land and Land Rights	5,678	1,120	(781)	6,017
304	Structures and Improvements	50,887	11,833	(11,907)	50,813
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	8,602	0	0	8,602
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	23,475	0	0	23,475
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	17,583	0	(723)	16,860
320	Water Treatment Equipment	737	0	0	737
330	Distribution Reservoirs and Standpipes	63,092	0	0	63,092
331	Transmission and Distribution Mains	34,450	0	0	34,450
333	Services	2,015	0	0	2,015
334	Meters and Meter Installations	30,485	2,093	(4,773)	27,805
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	18,788	18,360	(18,788)	18,360
341	Transportation Equipment	3,704	3,516	(3,704)	3,516
342	Stores Equipment	147	148	(147)	148
343	Tools, Shop and Garage Equip.	3,076	3,268	(3,076)	3,268
344	Laboratory Equipment	954	759	(954)	759
345	Power Operated Equipment	4,511	3,835	(4,511)	3,835
346	Communication Equipment	7,112	6,070	(7,112)	6,070
347	Miscellaneous Equipment	1,415	1,136	(1,415)	1,136
348	Other Tangible Plant	0	114	0	114
	Total Water Plant	277,772	52,252	(57,891)	272,133

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 PUMPING PLANT (h)	.3 TREATMENT PLANT (i)	.4 DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	1,061	1,061	X	X	X	X
303	Land and Land Rights	6,017	X	X	X	X	X
304	Structures and Improvements	50,813	X	X	4,896	X	1,121
305	Collecting and Impounding Reservoirs	0	X	0	38,978	0	11,835
306	Lake, River and Other Intakes	0	X	0	X	X	X
307	Wells and Springs	8,602	X	8,602	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	23,475	X	23,475	X	X	X
310	Power Generation Equipment	0	X	0	X	X	X
311	Pumping Equipment	16,860	X	16,833	27	X	X
320	Water Treatment Equipment	737	X	X	737	X	X
330	Distribution Reservoirs and Standpipes	63,092	X	X	X	63,092	X
331	Transmission and Distribution Mains	34,450	X	X	X	34,450	X
333	Services	2,015	X	X	X	2,015	X
334	Meters and Meter Installations	27,805	X	X	X	27,805	X
335	Hydrants	0	X	X	X	0	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc Equipment	18,360	X	X	X	0	X
340	Office Furniture and Equip	3,516	X	X	X	X	18,360
341	Transportation Equipment	148	X	X	X	X	3,516
342	Stores Equipment	3,268	X	X	X	X	148
343	Tools, Shop and Garage Equip.	759	X	X	X	X	3,268
344	Laboratory Equipment	3,835	X	X	X	X	759
345	Power Operated Equipment	6,070	X	X	X	X	3,835
346	Communication Equipment	1,136	X	X	X	X	6,070
347	Miscellaneous Equipment	114	X	X	X	X	1,136
348	Other Tangible Plant	0	X	X	X	X	114
	Total Water Plant	272,133	1,061	48,910	44,638	127,362	50,162

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Zephyr Shores

BASIS FOR WATER 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)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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

YEAR OF REPORT
 DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	262	27	0	27
304	Structures and Improvements	(13,209)	1,540	996 (3)	2,536
305	Collecting and Impounding Reservoirs	1	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(8,084)	286	0	286
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	5,184	672	0	672
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	(13,276)	843	472 (2)	1,315
320	Water Treatment Equipment	(17,270)	33	0	33
330	Distribution Reservoirs and Standpipes	1,943	1,703	0	1,703
331	Transmission and Distribution Mains	10,680	803	0	803
333	Services	490	50	0	50
334	Meters and Meter Installations	5,716	1,457	0	1,457
335	Hydrants	8	(0)	0	(0)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	17	0	0	0
340	Office Furniture and Equip	10,883	2,519	9,573 (3)	12,092
341	Transportation Equipment	3,454	449	3,256 (3)	3,705
342	Stores Equipment	82	8	87 (3)	95
343	Tools, Shop and Garage Equip.	1,708	161	1,674 (3)	1,835
344	Laboratory Equipment	459	50	394 (3)	443
345	Power Operated Equipment	3,085	190	2,681 (3)	2,870
346	Communication Equipment	2,014	581	1,895 (3)	2,476
347	Miscellaneous Equipment	441	72	413 (3)	484
348	Other Tangible Plant	2	6	26 (3)	31
	Total Water Accumulated Depreciation	(5,410)	11,449	21,465	32,914

* 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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+fj) (k)
301/302	Organization	0	0	0	0	289
304	Structures and Improvements	35 (4)	0	1,166 (2,3)	1,201	(11,874)
305	Collecting and Impounding Reservoirs	0	0	1 (2)	1	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	(7,798)
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	5,856
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	362	0	834 (2)	1,195	(13,156)
320	Water Treatment Equipment	0	0	0	0	(17,237)
330	Distribution Reservoirs and Standpipes	0	0	0	0	3,646
331	Transmission and Distribution Mains	0	0	0	0	11,483
333	Services	0	0	0	0	540
334	Meters and Meter Installations	4,773	0	0	4,773	2,400
335	Hydrants	0	0	8 (2)	8	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	17 (2)	17	0
340	Office Furniture and Equip	1,152 (4)	0	11,088 (3)	12,240	10,735
341	Transportation Equipment	277 (4)	61 (4)	3,496 (3)	3,712	3,447
342	Stores Equipment	0 (4)	0	98 (3)	98	78
343	Tools, Shop and Garage Equip.	19 (4)	0	2,054 (3)	2,073	1,470
344	Laboratory Equipment	7 (4)	0	560 (3)	567	336
345	Power Operated Equipment	77 (4)	0	3,147 (3)	3,224	2,731
346	Communication Equipment	5 (4)	0	2,584 (3)	2,589	1,901
347	Miscellaneous Equipment	10 (4)	0	637 (3)	648	278
348	Other Tangible Plant	0 (4)	0	4 (3)	4	30
	Total Water Accumulated Depreciation	6,716	61	25,695	32,349	(4,846)

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Zephyr Shores

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		48,717
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	294
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		294
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>49,011</u>

Explain all debits charged to Account 271 below:

None

SYSTEM NAME: Pasco / Zephyr Shores

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	294 AVERAGE	294
Total Credits			<u>294</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	13,054
Debits during year:	
Accruals charge to Account 272	1,725
Other debits (specify):	
Total Debits	1,725
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>14,779</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Zephyr Shores

WATER CIAC SCHEDULE "B"

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

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

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	482	480	69,524
461.2	Metered Sales to Commercial Customer	5	5	5,527
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>487</u>	<u>485</u>	<u>75,051</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue				
		<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales				
		<u>487</u>	<u>485 (7)</u>	<u>75,051</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,340
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(47)
Total Other Water Revenues				
				<u>1,293</u>
Total Water Operating Revenues				
				<u><u>76,344</u></u>

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
			2,407	
601	Salaries and Wages - Employees	12,111	1,628	36
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,937 (5)	535	12
610	Purchased Water	3,004	3,004	X X X X X X
615	Purchased Power	1,278	1,060	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	488	0	X X X X X X
620	Materials and Supplies	1,121	5	0
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	261	0	0
633	Contractual Services - Legal	652	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,618	0	0
636	Contractual Services - Other	8,111	0	0
641	Rental of Building/Real Property	442	0	0
642	Rental of Equipment	30	0	0
650	Transportation Expenses	2,838	2	0
656	Insurance - Vehicle	234	0	0
657	Insurance - General Liability	497	0	0
658	Insurance - Workmans's Comp	204 (5)	17	0
659	Insurance - Other	62	0	0
660	Advertising Expense	146	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	1,709	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	498	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	798	X X X X X X	X X X X X X
675	Miscellaneous Expenses	5,001	494	0
	Total Water Utility Expenses	46,041	6,745	48

SYSTEM NAME: Pasco / Zephyr Shores

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	2,810	153	2,231	465	1,950	2,837
603	0	0	0	0	0	0
604	924	50	733	153	645	885
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	9	209
616	0	XXXXXX	0	XXXXXX	0	0
618	488	0	0	0	0	0
620	0	212	54	49	253	547
631	0	0	0	0	0	1
632	0	0	0	0	0	261
633	0	0	0	0	0	652
634	0	0	0	0	0	0
635	2,618	0	0	0	0	0
636	0	676	0	0	0	7,435
641	0	0	0	0	75	368
642	0	0	0	0	5	24
650	0	0	1,984	0	1	851
656	0	0	0	0	0	234
657	0	0	0	0	0	497
658	29	2	23	5	20	109
659	0	0	0	0	0	62
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	146
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	1,709
667	0	0	0	0	0	498
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	798	0
675	0	0	0	0	1,728	2,778
	<u>6,869</u>	<u>1,093</u>	<u>5,025</u>	<u>672</u>	<u>5,485</u>	<u>20,104</u>

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