

## Sewer Listing of System Groups

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff, should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The sewer financial schedules ( S-2 through S-10 ) should be filed for the group in total. The sewer engineering schedules ( S-11 through S-12 ) must be filed for each system in the group. All of the following wastewater (S-2 through S-12) should be completed for each group and arranged by group number.

<b>System Name</b>	<b>County</b>	<b>Cert. No.</b>	<b>Group No.</b>
Amelia Island	Nassau	122-S	1
Apple Valley	Seminole	226-S	3
Beacon Hills	Duval	124-S	4
Beecher's Point	Putnam	284-S	5
Buenaventura Lakes	Osceola	289-S	6
Burnt Store	Charlotte/Lee	255-S	7
Chuluota	Seminole	226-S	8
Citrus Park	Marion	322-S	9
Covered Bridge	Highlands	359-S	11
Deep Creek	Charlotte	496-S	12
Deltona	Volusia	182-S	13
Fisherman's Haven	Martin	319-S	14
Florida Central Commerce Park	Seminole	226-S	15
Fox Run	Martin	319-S	16
Holiday Haven	Lake	120-S	17
Jungle Den	Volusia	182-S	18
Lake Gibson Estates	Polk	506-S	19
Lehigh	Lee	255-S	20
Leilani Heights	Martin	319-S	21
Marion Oaks	Marion	322-S	24
Meredith Manor	Seminole	226-S	25
Morningview	Lake	120-S	26
Palm Port	Putnam	284-S	28
Palm Terrace	Pasco	154-S	29
Park Manor	Putnam	284-S	30
Salt Springs	Marion	322-S	32
Silver Lake Oaks	Putnam	284-S	34
South Forty	Marion	322-S	35
Spruce Creek	Marion	322-S	38
Stonecrest	Marion	322-S	39
Sugar Mill	Volusia	182-S	40
Sunny Hills	Washington	435-S	42
Sunshine Parkway	Lake	120-S	43
Tropical Isle	St. Lucie	482-S	44
Valencia Terrace	Lake	120-S	45
Venetian Village	Lake	120-S	46
Woodmere	Duval	124-S	47
Zephyr Shores	Pasco	154-S	48



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$9,557,656
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	30,006 4,123,890
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	5,908,530
252	Advances for Construction	F-21	
Subtotal			<u>(\$504,771)</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,639,529
Subtotal			<u>\$1,134,758</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	(374,942)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	216,408
	Working Capital Allowance (3)		181,045
	Other (Specify):		0
	Deferred Taxes		12,499
	Regulatory Asset		301,351
	Cwip		50,432
WASTEWATER RATE BASE			\$1,521,552
WASTEWATER OPERATING INCOME			S-3 293,286
ACHIEVED RATE OF RETURN			<u>19.28%</u>

NOTES:

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



UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Nassau / Amelia Island

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	1,508,475
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	111,976
<b>Net Operating Revenues</b>			1,396,500
401	<b>Operating Expenses</b>	S-10(a)	561,061
403	Depreciation Expense	S-6(a)	387,814
	Less: Amortization of CIAC	S-8(a)	184,479
<b>Net Depreciation Expense</b>			203,335
406	Amortization of Utility Plant Acquisition Adjustme	F-7	(9,374)
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		67,881
408.11	Property Taxes		103,423
408.12	Payroll Taxes		18,945
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		190,249
409.1	Income Taxes		60,548
410.1	Deferred Federal Income Taxes		95,736
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		1,657
<b>Utility Operating Expenses</b>			1,103,213
<b>Utility Operating Income</b>			293,286
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	111,976
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>405,262</u></u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
351	Organization	57,888	0	0	57,888
352	Franchises	3,803	0	0	3,803
353	Land and Land Rights	77,412	6,071	(4,593)	78,890
354	Structures and Improvements	360,933	59,594	(48,488)	372,039
355	Power Generation Equipment	86,370	0	0	86,370
360	Collection Sewers - Force	2,164,421	37,020	0	2,201,442
361	Collection Sewers - Gravity	1,236,880	163,416	0	1,400,296
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	441,203	18,793	0	459,996
364	Flow Measuring Devices	21,184	3,383	0	24,567
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	906,408	37,243	0	943,651
371	Pumping Equipment	1,221,278	39,722	(40,315)	1,220,685
374	Reuse Distribution Reservoirs	346,001	0	(12,603)	333,398
375	Reuse Transmission and Distribution Syste	40,247	0	0	40,247
380	Treatment and Disposal Equip	1,868,185	24,518	(4,913)	1,887,790
381	Plant Sewers	226,473	0	0	226,473
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	28,210	0	0	28,210
390	Office Furniture and Equip	75,220	92,946	(75,220)	92,946
391	Transportation Equipment	14,403	15,991	(14,403)	15,991
392	Stores Equipment	605	1,068	(605)	1,068
393	Tools, Shop and Garage Equip.	13,390	14,623	(13,390)	14,623
394	Laboratory Equipment	3,110	3,891	(3,110)	3,891
395	Power Operated Equipment	15,710	17,960	(15,710)	17,960
396	Communication Equipment	24,868	38,798	(24,868)	38,798
397	Miscellaneous Equipment	4,656	6,632	(4,656)	6,632
398	Other Tangible Plant	468	0	(468)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	9,239,327	581,671	(263,342)	9,557,656

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	57,888	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	3,803	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	4,862	0	67,957	0	0	6,071
354	Structures and Improvements	XXXXXX	0	0	312,445	0	0	59,595
355	Power Generation Equipment	XXXXXX	0	0	86,370	0	0	XXXXXXXXXX
360	Collection Sewers - Force	XXXXXX	2,201,442	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	1,400,296	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	459,996	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	24,567	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	943,651	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	1,160,472	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	60,213	XXXXXX
375	Reuse Transmission and Distribution Systems	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	333,398	XXXXXX
380	Treatment and Disposal Equipment	XXXXXX	XXXXXX	XXXXXX	1,595,215	292,575	40,247	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	142,644	83,829	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	XXXXXX	0	0	4,870	23,340	0	XXXXXX
390	Office Furniture and Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	92,946
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	15,991
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,068
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	14,623
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,891
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	17,960
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	38,798
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	6,632
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
	Total Wastewater Plant	61,691	4,091,162	2,104,123	2,209,501	399,745	433,858	257,576

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, 2001

SYSTEM NAME: Nassau / Amelia Island

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	13,069	1,542	0	1,542
354	Structures and Improvements	77,338	10,002	5,374 (3)	15,376
355	Power Generation Equipment	31,672	4,319	0	4,319
360	Collection Sewers - Force	1,193,522	72,692	0	72,692
361	Collection Sewers - Gravity	331,013	29,273	0	29,273
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	129,255	11,851	0	11,851
364	Flow Measuring Devices	21,184	3,383 (2)	0	3,383
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	417,246	30,804	0	30,804
371	Pumping Equipment	337,112	67,887	0	67,887
374	Reuse Distribution Reservoirs	150,423	18,887	0	18,887
375	Reuse Transmission and Distribution Mains	15,324	1,151	0	1,151
380	Treatment and Disposal Equip	886,471	104,416	0	104,416
381	Plant Sewers	76,914	6,477	0	6,477
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	14,570	1,568	0	1,568
390	Office Furniture and Equip	43,980	14,799	48,889 (3)	63,687
391	Transportation Equipment	14,121	1,104	15,580 (3)	16,684
392	Stores Equipment	321	74	354 (3)	428
393	Tools, Shop and Garage Equip.	6,021	1,158	6,643 (3)	7,802
394	Laboratory Equipment	1,375	322	1,517 (3)	1,839
395	Power Operated Equipment	11,190	1,646	12,549 (3)	14,195
396	Communication Equipment	7,789	3,961	8,650 (3)	12,611
397	Miscellaneous Equipment	1,138	494	1,256 (3)	1,750
398	Other Tangible Plant	122	5	134 (3)	139
	Total Depreciable Wastewater Plant In Service	3,781,171	387,814	100,946	488,760

S-6(a)

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Nassau / Amelia Island

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	14,611
354	Structures and Improvements	149	(4)	3,246	(3)	89,320
355	Power Generation Equipment	0	0	0	0	35,990
360	Collection Sewers - Force	0	0	0	0	1,266,214
361	Collection Sewers - Gravity	0	0	0	0	360,285
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	141,106
364	Flow Measuring Devices	0	0	0	0	24,567
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	448,050
371	Pumping Equipment	40,315	0	0	0	364,683
374	Reuse Distribution Reservoirs	12,603	0	0	0	156,708
375	Reuse Transmission and Distribution Mains	0	0	0	0	16,475
380	Treatment and Disposal Equip	4,913	0	0	0	985,974
381	Plant Sewers	0	0	0	0	83,391
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	14	(4)	43,668	(3)	16,139
390	Office Furniture and Equip	1,013	(4)	14,041	(3)	63,986
391	Transportation Equipment	0	(4)	144	(3)	15,752
392	Stores Equipment	204	(4)	6,210	(3)	605
393	Tools, Shop and Garage Equip.	56	(4)	1,280	(3)	7,408
394	Laboratory Equipment	0	(4)	11,555	(3)	1,878
395	Power Operated Equipment	184	(4)	5,618	(3)	13,829
396	Communication Equipment	16	(4)	550	(3)	14,597
397	Miscellaneous Equipment	0	(4)	261	(3)	2,321
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	59,467	0	86,573	146,040	4,123,890

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Nassau / Amelia Island

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		5,458,972
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	123,254
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		123,254
Less debits charged during the year (All debits) charged during the year must be explained below)		-326,304
Total Contributions in Aid of Construction		<u>5,908,530</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Nassau / Amelia Island

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	120	1,027 AVERAGE	123,254
Total Credits			<u>123,254</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,455,050
Debits during year: Accruals charge to Account 272 Other debits (specify):	184,479
Total Debits	184,479
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>1,639,529</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Nassau / Amelia Island

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b><u>OCEAN CLUB VILLAS PHASE 3</u></b>		
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY	9,127
	PROPERTY	230
<b><u>RINEY PROFESSIONAL CENTER</u></b>		
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY	27,206
	PROPERTY	705
<b><u>SHOPS AT AMELIA ISLAND</u></b>		
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY	40,056
	PROPERTY	4,654
<b><u>SOUTH BEACH GRILLE</u></b>		
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY	24,685
	PROPERTY	920
<b><u>SUMMER BEACH WEST</u></b>		
COLLECTION SEWERS-FORCE	PROPERTY	26,567
COLLECTION SEWERS - GRAVITY SERVICES	PROPERTY	60,983
RECEIVING WELLS	PROPERTY	12,284
PUMPING EQUIPMENT	PROPERTY	30,473
	PROPERTY	36,310
<b><u>SANDPIPER HOMES</u></b>		
PLANT CAPACITY CHARGE	CASH RECEIVABLE	22,880
MAIN EXTENSION FEE	CASH RECEIVABLE	8,448
<b><u>AZALEA POINTE</u></b>		
PLANT CAPACITY FEE	CASH RECEIVABLE	(5,626)
MAIN EXTENSION FEE	CASH RECEIVABLE	(2,077)
<b><u>DUNES CLUB VILLA</u></b>		
PLANT CAPACITY FEE	CASH RECEIVABLE	15,600
MAIN EXTENSION FEE	CASH RECEIVABLE	5,760
<b><u>OCEAN BLVD ESTATE</u></b>		
PLANT CAPACITY FEE	CASH RECEIVABLE	5,200
MAIN EXTENSION FEE	CASH RECEIVABLE	1,920
<b>TOTAL CREDITS</b>		<b><u>326,303</u></b>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Nassau / Amelia Island

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	1,872	2,075	689,417
522.2	Commercial Revenues	115	132	700,659
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>1,987</u>	<u>2,207</u>	<u>1,390,077</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>1,987</u>	<u>2,207 (6)</u>	<u>1,390,077</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			111,976
	Unbilled Revenue			6,423
Total Other Wastewater Revenues				118,399
Total Wastewater Operating Revenues				<u>1,508,475</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Nassau / Amelia Island

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>1,508,475</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	161,821	10,896	1,395	722	27,633	90,920	6,757
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	41,232 (5)	2,886	370	191	7,320	24,085	1,790
710	Purchased Water	0	X X X X X	X X X X X	X X X X X	X X X X X	0	X X X X X
711	Sludge Removal	45,725	X X X X X	X X X X X	X X X X X	X X X X X	45,725	0
715	Purchased Power	89,359	0	0	23,669	X X X X X	64,544	X X X X X
716	Fuel for Power Purchased	574	574	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	24,297	0	0	0	0	24,297	0
720	Materials and Supplies	47,367	0	6,827	228	24,980	7,288	4,965
731	Contractual Services - Eng.	196	84	0	0	0	0	0
732	Contractual Services - Acct.	649	0	0	0	0	0	0
733	Contractual Services - Legal	2,803	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	23,229	0	0	0	0	22,701	0
736	Contractual Services - Other	34,574	0	0	70	0	587	8,269
741	Rental of Building/Real Property	1,861	0	0	0	0	0	0
742	Rental of Equipment	574	435	0	0	0	0	0
750	Transportation Expenses	18,581	0	0	0	1,232	12,605	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	3,500	0	0	0	0	0	0
758	Insurance - Workman's Compensation	3,695 (5)	132	17	9	334	1,100	82
759	Insurance - Other	30	0	0	0	0	0	0
760	Advertising Expense	766	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	986	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	2,125	0	0	0	0	0	0
770	Bad Debt Expense	1,051	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	56,063	28,095	0	0	6,834	0	0
Total Wastewater Utility Expenses			43,102	8,609	24,889	68,333	293,853	21,863

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (f)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	10,397	13,100				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	2,754	1,835				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	40	1,107	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX		
718	Chemicals	0	0				
720	Materials and Supplies	1,221	1,858				
731	Contractual Services - Eng.	0	112				
732	Contractual Services - Acct.	0	649				
733	Contractual Services - Legal	0	2,803				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	480	49				
736	Contractual Services - Other		25,649				
741	Rental of Building/Real Property	361	1,500				
742	Rental of Equipment	24	115				
750	Transportation Expenses	74	4,670				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	3,500				
758	Insurance - Workman's Compensation	126	1,895				
759	Insurance - Other	0	30				
760	Advertising Expense	0	766	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	986	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	2,125				
770	Bad Debt Expense	1,051	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	9,217	11,917				
	Total Wastewater Utility Expenses	25,744	74,667	0	0	0	0



UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Apple Valley

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$182,474
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	106,977
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	60,941
252	Advances for Construction	F-21	
	Subtotal		<u>\$14,557</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$55,579
	Subtotal		<u>\$70,136</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)		18,418
	Other (Specify):		0
	Deferred Taxes		3,367
	Regulatory Asset		24,961
	Cwip		456
	WASTEWATER RATE BASE		\$117,338
	WASTEWATER OPERATING INCOME	S-3	9,884
	ACHIEVED RATE OF RETURN		<u>8.42%</u>

NOTES:

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



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	79,247
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	822
<b>Net Operating Revenues</b>			<b>78,425</b>
401	<b>Operating Expenses</b>	S-10(a)	57,078
403	Depreciation Expense	S-6(a)	7,243
	Less: Amortization of CIAC	S-8(a)	3,581
<b>Net Depreciation Expense</b>			<b>3,662</b>
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		3,529
408.11	Property Taxes		125
408.12	Payroll Taxes		361
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		<b>4,016</b>
409.1	Income Taxes		1,398
410.1	Deferred Federal Income Taxes		2,356
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		32
<b>Utility Operating Expenses</b>			<b>68,540</b>
<b>Utility Operating Income</b>			<b>9,884</b>
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	822
413	Income From Utiltiy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<b><u><u>10,706</u></u></b>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
351	Organization	0	0	0	0
352	Franchises	715	0	0	715
353	Land and Land Rights	1,276	535	(432)	1,379
354	Structures and Improvements	4,563	5,256	(4,563)	5,257
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	119,481	0	0	119,481
361	Collection Sewers - Gravity	18,925	0	0	18,925
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	9,790	0	0	9,790
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	3,819	0	0	3,819
371	Pumping Equipment	6,181	0	0	6,181
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	7,079	8,199	(7,079)	8,199
390	Office Furniture and Equip	1,356	1,411	(1,356)	1,411
391	Transportation Equipment	57	94	(57)	94
392	Stores Equipment	1,260	1,290	(1,260)	1,290
393	Tools, Shop and Garage Equip.	293	343	(293)	343
394	Laboratory Equipment	1,478	1,584	(1,478)	1,584
395	Power Operated Equipment	2,340	3,422	(2,340)	3,422
396	Communication Equipment	438	585	(438)	585
397	Miscellaneous Equipment	44	0	(44)	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	179,095	22,720	(19,340)	182,474

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



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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
352	Franchises	715	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
353	Land and Land Rights	0	0	0	844	0	0	536
354	Structures and Improvements	0	0	0	0	0	0	5,257
355	Power Generation Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
360	Collection Sewers - Force	X X X X X X X	119,481	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	18,925	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
362	Special Collecting Structures	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
363	Services to Customers	X X X X X X X	9,790	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
364	Flow Measuring Devices	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
365	Flow Measuring Installations	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
366	Reuse Services	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
367	Reuse Meters and Installations	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
370	Receiving Wells	X X X X X X X	X X X X X X X	3,819	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
371	Pumping Equipment	X X X X X X X	X X X X X X X	6,181	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution Systems	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
380	Treatment and Disposal Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
381	Plant Sewers	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
382	Outfall Sewer Lines	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	8,199
390	Office Furniture and Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,411
391	Transportation Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	94
392	Stores Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,290
393	Tools, Shop and Garage Equip.	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	343
394	Laboratory Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,584
395	Power Operated Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	3,422
396	Communication Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	585
397	Miscellaneous Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	0
398	Other Tangible Plant	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	0
	Allocated General Plant	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	0
	Total Wastewater Plant	715	148,195	10,000	844	0	0	22,720

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, 2001

SYSTEM NAME: Seminole / Apple Valley

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	342	18	0	18
354	Structures and Improvements	458	20	474 (3)	494
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	76,187	3,979	0	3,979
361	Collection Sewers - Gravity	2,323	420	0	420
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	4,281	257	0	257
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	2,102	127	0	127
371	Pumping Equipment	5,354	344	0	344
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	4,139	1,305	4,312 (3)	5,618
390	Office Furniture and Equip	1,329	97	1,374 (3)	1,472
391	Transportation Equipment	30	7	31 (3)	38
392	Stores Equipment	567	102	586 (3)	688
393	Tools, Shop and Garage Equip.	129	28	134 (3)	162
394	Laboratory Equipment	1,053	145	1,107 (3)	1,252
395	Power Operated Equipment	733	349	763 (3)	1,112
396	Communication Equipment	107	44	111 (3)	154
397	Miscellaneous Equipment	11	0	12 (3)	12
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant In Service	99,147	7,243	8,904	16,147

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	360
354	Structures and Improvements	13	(4)	315	(3)	624
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	80,165
361	Collection Sewers - Gravity	0	0	0	0	2,743
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	4,539
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	2,229
371	Pumping Equipment	0	0	0	0	5,698
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1	(4)	4,112	(3)	5,644
390	Office Furniture and Equip	89	(4)	1,322	(3)	1,389
391	Transportation Equipment	0	(4)	15	(3)	53
392	Stores Equipment	18	(4)	583	(3)	653
393	Tools, Shop and Garage Equip.	5	(4)	121	(3)	166
394	Laboratory Equipment	0	(4)	1,085	(3)	1,220
395	Power Operated Equipment	16	(4)	542	(3)	1,288
396	Communication Equipment	1	(4)	55	(3)	205
397	Miscellaneous Equipment	0	(4)	24	(3)	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	144	0	8,173	8,317	106,977

S-6(b)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Apple Valley

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		62,883
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	(1,942)
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		(1,942)
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>60,941</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Apple Valley

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections			(1,942)
Total Credits			<u>(1,942)</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	51,998
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,581
Total Debits	3,581
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>55,579</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Apple Valley

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>





UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Apple Valley

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	159	162	63,589
522.2	Commercial Revenues	28	28	15,403
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>187</u>	<u>190</u>	<u>78,993</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>187</u>	<u>190 (6)</u>	<u>78,993</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			822
	Unbilled Revenue			(568)
Total Other Wastewater Revenues				254
Total Wastewater Operating Revenues				<u>79,247</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Apple Valley

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>79,247</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	4,711	245	0	124	2,042	228	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,104 (5)	65	0	33	541	60	0
710	Purchased Water	37,800	XXXXXX	XXXXXX	XXXXXX	XXXXXX	37,800	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	792	0	0	691	XXXXXX	0	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	3,328	0	1,569	0	748	253	487
731	Contractual Services - Eng.	17	7	0	0	0	0	0
732	Contractual Services - Acct.	57	0	0	0	0	0	0
733	Contractual Services - Legal	247	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	47	0	0	0	0	0	0
736	Contractual Services - Other	2,262	0	0	0	0	0	0
741	Rental of Building/Real Property	164	0	0	0	0	0	0
742	Rental of Equipment	12	0	0	0	0	0	0
750	Transportation Expenses	2,636	0	0	0	0	2,217	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	309	0	0	0	0	0	0
758	Insurance - Workman's Compensation	210 (5)	3	0	2	25	3	0
759	Insurance - Other	3	0	0	0	0	0	0
760	Advertising Expense	68	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	87	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	187	0	0	0	0	0	0
770	Bad Debt Expense	93	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	2,943	1,079	0	0	0	0	0
	Total Wastewater Utility Expenses	57,078	1,399	1,569	850	3,355	40,561	487

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	917	1,155				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	243	162				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	98				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	108	164				
731	Contractual Services - Eng.	0	10				
732	Contractual Services - Acct.	0	57				
733	Contractual Services - Legal	0	247				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	42	4				
736	Contractual Services - Other		2,262				
741	Rental of Building/Real Property	32	132				
742	Rental of Equipment	2	10				
750	Transportation Expenses	7	412				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	309				
758	Insurance - Workman's Compensation	11	167				
759	Insurance - Other	0	3				
760	Advertising Expense	0	68	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	87	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	187				
770	Bad Debt Expense	93	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	813	1,051				
	Total Wastewater Utility Expenses	2,271	6,586	0	0	0	0



SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$6,980,167
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,816,136
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	4,176,313
252	Advances for Construction	F-21	
	Subtotal		<u>\$987,718</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,369,313
	Subtotal		<u>\$2,357,031</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)		292,631
	Other (Specify):		0
	Deferred Taxes		166,899
	Regulatory Asset		459,520
	Cwip		36,851
	WASTEWATER RATE BASE		<u>\$3,312,932</u>
	WASTEWATER OPERATING INCOME	S-3	174,377
	ACHIEVED RATE OF RETURN		<u>5.26%</u>

NOTES:

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





**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	1,517,782
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	11,484
<b>Net Operating Revenues</b>			<b>1,506,297</b>
401	<b>Operating Expenses</b>	S-10(a)	906,868
403	Depreciation Expense	S-6(a)	261,783
	Less: Amortization of CIAC	S-8(a)	111,494
<b>Net Depreciation Expense</b>			<b>150,289</b>
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		68,300
408.11	Property Taxes		57,639
408.12	Payroll Taxes		24,702
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		<b>150,642</b>
409.1	Income Taxes		25,920
410.1	Deferred Federal Income Taxes		96,984
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		1,217
<b>Utility Operating Expenses</b>			<b>1,331,920</b>
<b>Utility Operating Income</b>			<b>174,377</b>
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	11,484
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<b><u>185,862</u></b>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	5,623	0	0	5,623
353	Land and Land Rights	17,286	10,271	(8,292)	19,264
354	Structures and Improvements	264,806	100,819	(87,533)	278,092
355	Power Generation Equipment	85,927	0	0	85,927
360	Collection Sewers - Force	1,810,702	121,250	(23,919)	1,908,034
361	Collection Sewers - Gravity	1,733,258	75,178	23,919	1,832,354
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	440,216	1,659	0	441,875
364	Flow Measuring Devices	9,830	0	0	9,830
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	418,253	35,919	0	454,172
371	Pumping Equipment	518,061	14,594	(39,536)	493,118
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	779,630	27,636	0	807,266
381	Plant Sewers	1,881	0	0	1,881
382	Outfall Sewer Lines	318,068	0	0	318,068
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	135,790	157,240	(135,790)	157,240
391	Transportation Equipment	26,001	27,053	(26,001)	27,053
392	Stores Equipment	1,093	1,807	(1,093)	1,807
393	Tools, Shop and Garage Equip.	24,172	24,739	(24,172)	24,739
394	Laboratory Equipment	5,614	6,583	(5,614)	6,583
395	Power Operated Equipment	28,360	30,384	(28,360)	30,384
396	Communication Equipment	44,892	65,636	(44,892)	65,636
397	Miscellaneous Equipment	8,405	11,220	(8,405)	11,220
398	Other Tangible Plant	844	0	(844)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	6,678,712	711,986	(410,532)	6,980,167

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
		INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0						
352	Franchises	5,623						
353	Land and Land Rights	X X X X X X X	338	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
354	Structures and Improvements	X X X X X X X	21,420	0	8,656	0	0	10,270
355	Power Generation Equipment	X X X X X X X	0	3,163	152,691	0	0	100,819
360	Collection Sewers - Force	X X X X X X X	1,908,034	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	1,832,354	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
362	Special Collecting Structures	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
363	Services to Customers	X X X X X X X	441,875	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
364	Flow Measuring Devices	X X X X X X X	9,830	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
365	Flow Measuring Installations	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
366	Reuse Services	X X X X X X X		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
367	Reuse Meters and Installations	X X X X X X X		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
370	Receiving Wells	X X X X X X X		454,172	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
371	Pumping Equipment	X X X X X X X		493,118	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution Syste	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip	X X X X X X X		X X X X X X X	807,266	0	X X X X X X X	X X X X X X X
381	Plant Sewers	X X X X X X X		X X X X X X X	1,881	0	X X X X X X X	X X X X X X X
382	Outfall Sewer Lines	X X X X X X X		X X X X X X X	318,068	0	X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment	0		0		0	0	157,240
390	Office Furniture and Equip	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	27,053
391	Transportation Equipment	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,807
392	Stores Equipment	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	24,739
393	Tools, Shop and Garage Equip.	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	6,583
394	Laboratory Equipment	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	30,384
395	Power Operated Equipment	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	65,636
396	Communication Equipment	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	11,220
397	Miscellaneous Equipment	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	0
398	Other Tangible Plant	X X X X X X X		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	0
	Allocated General Plant							
	Total Wastewater Plant	5,623	4,213,851	950,453	1,374,489	0	0	435,751

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, 2001

SYSTEM NAME: Duval / Beacon Hills

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	(1,411)	141	0	141
354	Structures and Improvements	(333,736)	5,924	9,092	15,016
355	Power Generation Equipment	28,833	4,296	0	4,296
360	Collection Sewers - Force	689,195	61,518	1,196	62,714
361	Collection Sewers - Gravity	420,905	39,844	10,949	50,793
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	119,656	11,600	0	11,600
364	Flow Measuring Devices	4,011	1,966	0	1,966
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	81,450	14,526	0	14,526
371	Pumping Equipment	131,162	27,346	0	27,346
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	248,560	44,116	0	44,116
381	Plant Sewers	648	54	0	54
382	Outfall Sewer Lines	37,608	10,592	0	10,592
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	79,395	25,035	82,707	107,742
391	Transportation Equipment	25,492	1,868	26,357	28,225
392	Stores Equipment	579	125	599	724
393	Tools, Shop and Garage Equip.	10,870	1,960	11,239	13,199
394	Laboratory Equipment	2,482	544	2,567	3,111
395	Power Operated Equipment	20,200	2,785	21,229	24,014
396	Communication Equipment	14,060	6,701	14,634	21,334
397	Miscellaneous Equipment	2,055	836	2,124	2,960
398	Other Tangible Plant	220	8	227	236
	Total Depreciable Wastewater Plant In Service	1,582,232	261,783	182,919	444,702

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	(1,271)
354	Structures and Improvements	252	0	6,042	6,294	(325,015)
355	Power Generation Equipment	0	0	0	0	33,130
360	Collection Sewers - Force	0	0	10,948	10,948	740,961
361	Collection Sewers - Gravity	0	0	1,196	1,196	470,501
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	131,255
364	Flow Measuring Devices	0	0	0	0	5,977
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	95,976
371	Pumping Equipment	26,910	0	12,200	39,110	119,397
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	292,676
381	Plant Sewers	0	0	0	0	702
382	Outfall Sewer Lines	0	0	0	0	48,200
389	Other Plant and Miscellaneous Equipment	23	0	78,866	78,889	108,247
390	Office Furniture and Equip	1,713	0	25,356	27,069	26,648
391	Transportation Equipment	0	0	279	279	1,024
392	Stores Equipment	346	0	11,189	11,535	12,533
393	Tools, Shop and Garage Equip.	95	0	2,321	2,416	3,177
394	Laboratory Equipment	0	0	20,818	20,818	23,395
395	Power Operated Equipment	311	0	10,389	10,700	24,695
396	Communication Equipment	27	0	1,060	1,088	3,927
397	Miscellaneous Equipment	0	0	455	455	0
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant In Service	29,677	0	181,122	210,799	1,816,136

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Duval / Beacon Hills

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

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		4,110,842
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	72,437
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	2,765
Total Credits		75,202
Less debits charged during the year (All debits) charged during the year must be explained below)		9,731
Total Contributions in Aid of Construction		<u>4,176,313</u>

Explain all debits charged to Account 271 below:

Retirement - Pumping Equipment	9,731
--------------------------------	-------



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Duval / Beacon Hills

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	43	1,685 AVERAGE	72,437
Total Credits			<u>72,437</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,257,819
Debits during year: Accruals charge to Account 272 Other debits (specify):	111,494
Total Debits	111,494
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>1,369,313</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Duval / Beacon Hills

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>HARBOR CAY COURT</u> COLLECTION SEWERS - GRAVITY	PROPERTY	2,765
TOTAL CREDITS		<u>2,765</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Duval / Beacon Hills

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	2	546
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	2	546
Measured Revenues:				
522.1	Residential Revenues	3,494	3,569	1,361,282
522.2	Commercial Revenues	64	61	74,622
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	28	28	69,289
Total Measured Revenues		<u>3,586</u>	<u>3,658</u>	<u>1,505,193</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>3,587</u>	<u>3,660 (6)</u>	<u>1,505,739</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			11,484
	Unbilled Revenue			558
Total Other Wastewater Revenues				12,042
Total Wastewater Operating Revenues				<u>1,517,782</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Duval / Beacon Hills

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>1,517,782</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	220,113	23,646	759	289	15,025	124,752	15,894
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	55,543 (5)	6,264	201	76	3,980	33,047	4,210
710	Purchased Water	0	X X X X X	X X X X X	X X X X X	X X X X X	0	X X X X X
711	Sludge Removal	97,396	X X X X X	X X X X X	X X X X X	X X X X X	97,396	0
715	Purchased Power	96,351	0	0	14,814	X X X X X	79,598	0
716	Fuel for Power Purchased	377	377	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	193,399	0	0	0	0	193,399	0
720	Materials and Supplies	35,928	985	11,447	850	6,507	6,189	4,742
731	Contractual Services - Eng.	331	143	0	0	0	0	0
732	Contractual Services - Acct.	1,098	0	0	0	0	0	0
733	Contractual Services - Legal	4,743	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	20,977	0	0	0	0	20,083	0
736	Contractual Services - Other	60,344	0	0	0	2,076	0	14,877
741	Rental of Building/Real Property	3,149	0	0	0	0	0	0
742	Rental of Equipment	235	0	0	0	0	0	0
750	Transportation Expenses	39,434	0	0	0	0	31,408	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	5,922	0	0	0	0	0	0
758	Insurance - Workman's Compensation	5,601 (5)	286	9	3	182	1,509	192
759	Insurance - Other	51	0	0	0	0	0	0
760	Advertising Expense	1,297	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	1,669	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	3,596	0	0	0	0	0	0
770	Bad Debt Expense	1,778	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	57,538	21,004	0	0	781	0	0
	Total Wastewater Utility Expenses	906,868	52,703	12,416	16,033	28,550	587,382	39,915

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	17,588	22,161				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	4,659	3,104				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	67	1,873				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	2,065	3,143				
731	Contractual Services - Eng.	0	189				
732	Contractual Services - Acct.	0	1,098				
733	Contractual Services - Legal	0	4,743				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	811	83				
736	Contractual Services - Other	611	43,391				
741	Rental of Building/Real Property	41	2,538				
742	Rental of Equipment	125	194				
750	Transportation Expenses	0	7,901				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	5,922				
758	Insurance - Workman's Compensation	213	3,206				
759	Insurance - Other	0	51				
760	Advertising Expense	0	1,297	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	1,669	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	3,596				
770	Bad Debt Expense	1,778	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	15,593	20,160				
	Total Wastewater Utility Expenses	43,552	126,317	0	0	0	0





SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$129,407
	Less:		
	Nonused and Useful Plant (1)		20,612
108	Accumulated Depreciation	S-6(b)	37,820
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	20,569
252	Advances for Construction	F-21	
	Subtotal		<u>\$50,406</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$12,912
	Subtotal		<u>\$63,318</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)		21,512
	Other (Specify):		0
	Deferred Taxes		(3,702)
	Regulatory Asset		5,390
	Cwip		179,784
	WASTEWATER RATE BASE		\$266,301
	WASTEWATER OPERATING INCOME	S-3	(39,925)
	ACHIEVED RATE OF RETURN		<u><u>-14.99%</u></u>

NOTES:

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



UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Beecher's Point

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	26,788
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			26,788
401	<b>Operating Expenses</b>	S-10(a)	66,665
403	Depreciation Expense	S-6(a)	5,247
	Less: Amortization of CIAC	S-8(a)	710
<b>Net Depreciation Expense</b>			4,537
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		1,205
408.11	Property Taxes		1,878
408.12	Payroll Taxes		937
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		4,020
409.1	Income Taxes		(9,132)
410.1	Deferred Federal Income Taxes		601
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		22
<b>Utility Operating Expenses</b>			66,713
<b>Utility Operating Income</b>			(39,925)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utilty Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		2,929
<b>Total Utility Operating Income</b>			<u><u>(36,996)</u></u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	170	0	0	170
353	Land and Land Rights	5,052	48	(39)	5,060
354	Structures and Improvements	1,974	470	(415)	2,030
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	6,753	0	0	6,753
361	Collection Sewers - Gravity	21,228	0	0	21,228
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,324	0	0	2,324
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	34,654	0	0	34,654
371	Pumping Equipment	16,972	0	0	16,972
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	38,702	0	0	38,702
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	644	734	(644)	734
391	Transportation Equipment	123	126	(123)	126
392	Stores Equipment	5	8	(5)	8
393	Tools, Shop and Garage Equip.	115	115	(115)	115
394	Laboratory Equipment	27	31	(27)	31
395	Power Operated Equipment	134	142	(134)	142
396	Communication Equipment	213	306	(213)	306
397	Miscellaneous Equipment	40	52	(40)	52
398	Other Tangible Plant	4	0	(4)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	129,132	2,033	(1,758)	129,407

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT		
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	170	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	100	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
354	Structures and Improvements	XXXXXX	0	4,912	0	0	0	48
355	Power Generation Equipment	XXXXXX	0	0	1,560	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	6,753	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	21,228	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	2,324	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	34,654	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	16,972	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Systems	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	38,702	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	170	30,404	56,538	40,262	0	0	2,033

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, 2001

SYSTEM NAME: Putnam / Beecher's Point

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	41	4	0	4
354	Structures and Improvements	1,169	51	42 (3)	93
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	3,029	225	0	225
361	Collection Sewers - Gravity	912	471	0	471
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	(60)	61	0	61
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	9,096	1,154	0	1,154
371	Pumping Equipment	2,237	944	0	944
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	15,373	2,152	0	2,152
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	376	117	386 (3)	503
391	Transportation Equipment	121	9	123 (3)	132
392	Stores Equipment	3	1	3 (3)	3
393	Tools, Shop and Garage Equip.	52	9	52 (3)	62
394	Laboratory Equipment	12	3	12 (3)	15
395	Power Operated Equipment	96	13	99 (3)	112
396	Communication Equipment	67	31	68 (3)	100
397	Miscellaneous Equipment	10	4	10 (3)	14
398	Other Tangible Plant	1	0	1 (3)	1
	Total Depreciable Wastewater Plant In Service	32,533	5,247	797	6,044

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



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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	45
354	Structures and Improvements	1 (4)	0	29	(3)	1,232
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	3,254
361	Collection Sewers - Gravity	0	0	0	0	1,383
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	10,250
371	Pumping Equipment	0	0	0	0	3,181
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	17,525
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	0	0	374	(3)	505
391	Transportation Equipment	8 (4)	0	120	(3)	124
392	Stores Equipment	0 (4)	0	1	(3)	5
393	Tools, Shop and Garage Equip.	2 (4)	0	53	(3)	58
394	Laboratory Equipment	0 (4)	0	11	(3)	15
395	Power Operated Equipment	0 (4)	0	99	(3)	109
396	Communication Equipment	1 (4)	0	50	(3)	115
397	Miscellaneous Equipment	0 (4)	0	5	(3)	18
398	Other Tangible Plant	0 (4)	0	2	(3)	0
	Total Depreciable Wastewater Plant in Service	13	0	744	756	37,820

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Beecher's Point

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Beecher's Point

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	12,202
Debits during year: Accruals charge to Account 272 Other debits (specify):	710
Total Debits	710
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>12,912</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Beecher's Point

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Beecher's Point

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	16	16	7,982
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	1	1	18,856
Total Measured Revenues		<u>17</u>	<u>17</u>	<u>26,838</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>17</u>	<u>17</u> (6)	<u>26,838</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			(50)
Total Other Wastewater Revenues				(50)
Total Wastewater Operating Revenues				<u>26,788</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Beecher's Point

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>26,788</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	7,025	17	140	58	1,322	4,567	736
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,848	4	37	15	350	1,210	195
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	40,245	XXXXXX	XXXXXX	XXXXXX	XXXXXX	40,245	0
715	Purchased Power	1,696	0	0	471	XXXXXX	1,216	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	578	0	0	0	0	578	0
720	Materials and Supplies	354	0	0	0	219	78	33
731	Contractual Services - Eng.	2	1	0	0	0	0	0
732	Contractual Services - Acct.	5	0	0	0	0	0	0
733	Contractual Services - Legal	22	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,794	0	0	0	0	1,790	0
736	Contractual Services - Other	1,371	0	0	0	300	0	868
741	Rental of Building/Real Property	15	0	0	0	0	0	0
742	Rental of Equipment	1	0	0	0	0	0	0
750	Transportation Expenses	10,737	0	0	0	9,955	745	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	28	0	0	0	0	0	0
758	Insurance - Workman's Compensation	99	0	2	1	16	55	9
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	6	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	8	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	17	0	0	0	0	0	0
770	Bad Debt Expense	8	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	807	641	0	0	0	0	0
Total Wastewater Utility Expenses		66,665	663	178	546	12,162	50,483	1,842



WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	82	103				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	22	14				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	0	9				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	10	15				
731	Contractual Services - Eng.	0	1				
732	Contractual Services - Acct.	0	5				
733	Contractual Services - Legal	0	22				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	4	0				
736	Contractual Services - Other	202	0				
741	Rental of Building/Real Property	3	12				
742	Rental of Equipment	0	1				
750	Transportation Expenses	1	37				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	28				
758	Insurance - Workman's Compensation	1	15				
759	Insurance - Other	0	0				
760	Advertising Expense	0	6	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	8	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	17				
770	Bad Debt Expense	8	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	73	94				
	Total Wastewater Utility Expenses	203	590	0	0	0	0



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	18,778,948
Less:			
	Nonused and Useful Plant (1)		433,693
108.1	Accumulated Depreciation	S-6(b)	7,553,488
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	7,716,999
252	Advances for Construction	F-21	0
Subtotal			3,074,768
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	2,511,270
Subtotal			5,586,039
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		472,862
	Other (Specify):		
	Deferred Taxes		(591,870)
	Regulatory Asset		1,051,389
	Cwip		53,088
WASTEWATER RATE BASE			6,571,508
WASTEWATER OPERATING INCOME			964,638
ACHIEVED RATE OF RETURN			<u>14.68%</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-eight Operating and Maintenance Expense Method.



UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT

SYSTEM NAME: Osceola / Buena Ventura Lakes

December 31,2001

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	3,564,143
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	37,090
<b>Net Operating Revenues</b>			<b>3,527,053</b>
401	<b>Operating Expenses</b>	S-10(a)	1,465,406
403	Depreciation Expense	S-6(a)	767,207
	Less: Amortization of CIAC	S-8(a)	273,654
<b>Net Depreciation Expense</b>			<b>493,553</b>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		160,386
408.11	Property Taxes		182,946
408.12	Payroll Taxes		42,572
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		<b>385,905</b>
409.1	Income Taxes		139,163
410.1	Deferred Federal Income Taxes		75,278
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		3,110
<b>Utility Operating Expenses</b>			<b>2,562,415</b>
<b>Utility Operating Income</b>			<b>964,638</b>
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	37,090
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utilitiy Property		0
420	Allowances for Funds used During Construction		0
<b>Total Utility Operating Income</b>			<b><u>1,001,728</u></b>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	990,630	22,333	(18,019)	994,944
354	Structures and Improvements	360,204	219,234	(185,303)	394,135
355	Power Generation Equipment	286,373	(159,030)	0	127,343
360	Collection Sewers - Force	984,684	0	0	984,684
361	Collection Sewers - Gravity	5,240,572	67,879	14,213	5,322,664
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	893,870	0	0	893,870
364	Flow Measuring Devices	32,568	17,382	0	49,950
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	1,409	0	1,409
367	Reuse Meters and Installations	180,100	0	0	180,100
370	Receiving Wells	361,099	0	(4,917)	356,182
371	Pumping Equipment	724,628	2,268	(50,586)	676,310
374	Reuse Distribution Services	1,119,818	0	0	1,119,818
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	6,166,402	8,536	(10,346)	6,164,593
381	Plant Sewers	689,691	0	1,200	690,891
382	Outfall Sewer Lines	116,067	(0)	0	116,067
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	295,088	341,924	(295,088)	341,924
391	Transportation Equipment	56,504	58,827	(56,504)	58,827
392	Stores Equipment	2,375	3,929	(2,375)	3,929
393	Tools, Shop and Garage Equip.	52,528	53,796	(52,528)	53,796
394	Laboratory Equipment	12,199	14,314	(12,199)	14,314
395	Power Operated Equipment	61,630	66,071	(61,630)	66,071
396	Communication Equipment	97,555	142,728	(97,555)	142,728
397	Miscellaneous Equipment	18,266	24,399	(18,266)	24,399
398	Other Tangible Plant	1,835	0	(1,835)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	<u>18,744,686</u>	<u>885,999</u>	<u>(851,737)</u>	<u>18,778,948</u>

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	TREATMENT PLANT (i)	TREATMENT & DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	0	0	0	0	0	0
352	Franchises	0	0	0	0	0	0	0
353	Land and Land Rights	0	0	0	0	0	0	0
354	Structures and Improvements	0	23,587	868	972,611	0	0	22,333
355	Power Generation Equipment	0	16,950	0	150,447	0	0	219,233
360	Collection Sewers - Force	0	984,684	0	110,393	0	0	0
361	Collection Sewers - Gravity	0	5,322,664	0	0	0	0	0
362	Special Collecting Structures	0	0	0	0	0	0	0
363	Services to Customers	0	893,870	0	0	0	0	0
364	Flow Measuring Devices	0	49,950	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0	0	0
366	Reuse Services	0	0	0	0	0	0	0
367	Reuse Meters and Installations	0	180,100	0	0	0	1,409	0
370	Receiving Wells	0	0	356,182	0	0	0	0
371	Pumping Equipment	0	0	558,361	0	34,347	0	0
374	Reuse Distribution Services	0	0	0	0	0	83,603	0
375	Reuse Transmission and Distribution System	0	0	0	0	0	1,119,818	0
380	Treatment and Disposal Equip	0	0	0	5,329,814	0	0	0
381	Plant Sewers	0	0	0	690,891	834,779	0	0
382	Outfall Sewer Lines	0	0	0	116,067	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	0
390	Office Furniture and Equip	0	0	0	0	0	0	341,924
391	Transportation Equipment	0	0	0	0	0	0	58,827
392	Stores Equipment	0	0	0	0	0	0	3,929
393	Tools, Shop and Garage Equip.	0	0	0	0	0	0	53,796
394	Laboratory Equipment	0	0	0	0	0	0	14,314
395	Power Operated Equipment	0	0	0	0	0	0	66,071
396	Communication Equipment	0	0	0	0	0	0	142,728
397	Miscellaneous Equipment	0	0	0	0	0	0	24,399
398	Other Tangible Plant	0	0	0	0	0	0	0
	Allocated General Plant	0	0	0	0	0	0	0
	Total Wastewater Plant	0	7,471,805	915,410	7,370,223	869,126	1,204,829	947,554

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





UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Osceola / Buena Ventura Lakes

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	153,148	6,266	21,197	27,463
355	Power Generation Equipment	56,288	10,343	0	10,343
360	Collection Sewers - Force	463,499	32,790	0	32,790
361	Collection Sewers - Gravity	1,742,851	117,410	4,114	121,524
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	344,476	23,509	0	23,509
364	Flow Measuring Devices	21,525	8,252	0	8,252
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	19	0	19
367	Reuse Meters and Installations	80,838	3,998	0	3,998
370	Receiving Wells	(104,805)	11,861	0	11,861
371	Pumping Equipment	215,049	37,679	0	37,679
374	Reuse Distribution Reservoir	499,184	62,262	0	62,262
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	2,654,232	342,514	0	342,514
381	Plant Sewers	272,298	19,759	1,200	20,959
382	Outfall Sewer Lines	70,967	3,865	0	3,865
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	172,535	54,440	179,848	234,288
391	Transportation Equipment	55,397	4,063	57,314	61,377
392	Stores Equipment	1,259	271	1,303	1,574
393	Tools, Shop and Garage Equip.	23,621	4,262	24,439	28,701
394	Laboratory Equipment	5,395	1,183	5,581	6,764
395	Power Operated Equipment	43,897	6,056	46,163	52,219
396	Communication Equipment	30,555	14,571	31,822	46,392
397	Miscellaneous Equipment	4,465	1,818	4,619	6,437
398	Other Tangible Plant	477	18	494	512
	Total Depreciable Wastewater Plant In Service	6,807,151	767,207	378,095	1,145,302

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	549	(4)	13,128	(3)	166,934
355	Power Generation Equipment	0	0	0	0	66,631
360	Collection Sewers - Force	0	0	0	0	496,288
361	Collection Sewers - Gravity	0	0	0	0	1,864,374
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	367,985
364	Flow Measuring Devices	0	0	0	0	29,777
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	19
367	Reuse Meters and Installations	0	0	0	0	84,837
370	Receiving Wells	0	0	1,427	(2)	(94,371)
371	Pumping Equipment	5,000	0	35,486	(2)	212,242
374	Reuse Distribution Reservoir	0	0	0	0	561,446
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	10,346	(2)	2,986,400
381	Plant Sewers	0	0	0	0	293,258
382	Outfall Sewer Lines	0	0	0	0	74,832
389	Other Plant and Miscellaneous Equipment	50	(4)	171,386	(3)	235,387
390	Office Furniture and Equip	3,725	0	55,102	(3)	57,947
391	Transportation Equipment	0	0	607	(3)	2,227
392	Stores Equipment	752	0	24,317	(3)	27,254
393	Tools, Shop and Garage Equip.	206	0	5,044	(3)	6,909
394	Laboratory Equipment	0	0	45,242	(3)	50,873
395	Power Operated Equipment	676	0	22,571	(3)	53,700
396	Communication Equipment	60	0	2,303	(3)	8,540
397	Miscellaneous Equipment	0	0	990	(3)	0
398	Other Tangible Plant	0	0	0	0	0
	<b>Total Depreciable Wastewater Plant in Service</b>	<b>11,017</b>	<b>0</b>	<b>387,948</b>	<b>398,965</b>	<b>7,553,488</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Osceola / Buena Ventura Lakes

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		7,441,136
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	197,188
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	78,674
Total Credits		275,862
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>7,716,999</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Osceola / Buena Ventura Lakes

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	92	2,143 Average	197,188
Total Credits			<u>197,188</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	2,237,616
Debits during year: Accruals charge to Account 272 Other debits (specify):	273,654
Total Debits	273,654
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>2,511,270</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Osceola / Buena Ventura Lakes

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b>SEMINOLE POINT #1279</b> PLANT CAPACITY FEES MAIN EXTENSION FEES	CASH RECEIVABLE CASH RECEIVABLE	46,009 16,988
<b>SEVEN-11</b> COLLECTION SEWERS - GRAVITY	PROPERTY	15,677
TOTAL CREDITS		<u>78,674</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Osceola / Buena Ventura Lakes

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
<b>WASTEWATER SALES:</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	7,684	7,828	3,317,209
522.2	Commercial Revenues	111	114	191,069
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
522	Total Measured Revenues	7,795	7,942	3,508,278
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>7,795</u>	<u>7,942</u> (6)	<u>3,508,278</u>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			37,090
	Unbilled Revenue			18,775
Total Other Wastewater Revenues				55,865
Total Wastewater Operating Revenues				3,564,143

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



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Osceola / Buena Ventura Lakes

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Reclaimed Water Sales</b>				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues From Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues From Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>3,564,143</u>

YEAR OF REPORT  
DECEMBER 31, 2001

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

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	397,281	28,420	6,400	4,448	31,804	210,385	29,387
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	99,226 (5)	7,529	1,695	1,178	8,425	55,732	7,785
710	Purchased Water	0	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	64,194	X X X X X	X X X X X	X X X X X	X X X X X	64,194	0
715	Purchased Power	288,075	X X X X X	X X X X X	89,235	X X X X X	174,623	X X X X X
716	Fuel for Power Purchased	1,954	1,954	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	77,679	0	0	0	0	77,679	0
720	Materials and Supplies	104,694	0	20,838	484	37,557	14,083	20,407
731	Contractual Services - Eng.	721	310	0	0	0	0	0
732	Contractual Services - Acct.	2,388	0	0	0	0	0	0
733	Contractual Services - Legal	10,313	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	44,217	0	0	490	0	41,783	0
736	Contractual Services - Other	132,961	0	0	0	14,085	14,702	9,819
741	Rental of Building/Real Property	7,998	0	0	0	1,150	0	0
742	Rental of Equipment	7,854	0	0	0	0	7,342	0
750	Transportation Expenses	63,229	0	0	0	7,757	38,020	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	12,877	0	0	0	0	0	0
758	Insurance - Workman's Compensation	11,195 (5)	344	77	54	385	2,546	356
759	Insurance - Other	111	0	0	0	0	0	0
760	Advertising Expense	2,820	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses	3,628	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	- Amortization of Rate Case Expense	7,819	0	0	0	0	0	0
770	Regulatory Commission Expenses - Other	3,866	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Bad Debt Expense	140,308	58,662	0	0	3,899	0	0
775	Miscellaneous Expenses	140,308	58,662	0	0	3,899	0	0
	Total Wastewater Utility Expenses	1,465,406	97,219	29,011	95,889	105,061	701,088	67,754

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	38,247	48,190				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	10,132	6,750				
710	Purchased Water	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
711	Sludge Removal	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
715	Purchased Power	145	4,072				
716	Fuel for Power Purchased	0	0				
718	Chemicals	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
720	Materials and Supplies	4,491	6,834				
731	Contractual Services - Eng.	0	411				
732	Contractual Services - Acct.	0	2,388				
733	Contractual Services - Legal	0	10,313				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1,764	180				
736	Contractual Services - Other	94,356	94,356				
741	Rental of Building/Real Property	1,329	5,519				
742	Rental of Equipment	89	423				
750	Transportation Expenses	271	17,181				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	12,877				
758	Insurance - Workman's Compensation	463	6,971				
759	Insurance - Other	0	111				
760	Advertising Expense	0	2,820	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	3,628	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	0	7,819				
770	Bad Debt Expense	3,666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	33,908	43,839				
	Total Wastewater Utility Expenses	94,705	274,679	0	0	0	0



SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$7,233,858
	Less:		
	Nonused and Useful Plant (1)		450,371
108	Accumulated Depreciation	S-6(b)	3,084,824
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	5,352,935
252	Advances for Construction	F-21	
	Subtotal		<u>(\$1,654,273)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,697,223
	Subtotal		<u>\$42,950</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)		76,709
	Other (Specify):		0
	Deferred Taxes		(221,100)
	Regulatory Asset		132,171
	Cwip		467,716
	WASTEWATER RATE BASE		\$498,446
	WASTEWATER OPERATING INCOME	S-3	(142,055)
	ACHIEVED RATE OF RETURN		<u>-28.50%</u>

NOTES:

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



UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte/Lee / Burnt Store

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	378,115
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	44,814
<b>Net Operating Revenues</b>			333,301
401	<b>Operating Expenses</b>	S-10(a)	237,722
403	Depreciation Expense	S-6(a)	239,476
	Less: Amortization of CIAC	S-8(a)	158,874
<b>Net Depreciation Expense</b>			80,602
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		17,015
408.11	Property Taxes		117,228
408.12	Payroll Taxes		10,754
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		144,996
409.1	Income Taxes		(23,188)
410.1	Deferred Federal Income Taxes		33,960
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		1,264
<b>Utility Operating Expenses</b>			475,356
<b>Utility Operating Income</b>			(142,055)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	44,814
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		18,610
<b>Total Utility Operating Income</b>			<u>(78,631)</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	5,265	0	0	5,265
353	Land and Land Rights	2,457	3,371	(2,457)	3,371
354	Structures and Improvements	73,581	33,090	(25,940)	80,730
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	332,573	0	(192)	332,381
361	Collection Sewers - Gravity	4,235,050	62,471	0	4,297,521
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	152,407	21,808	577	174,792
364	Flow Measuring Devices	20,107	0	0	20,107
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	276,445	0	0	276,445
371	Pumping Equipment	391,599	0	(3,925)	387,674
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	1,315,244	48,220	0	1,363,464
381	Plant Sewers	185,551	0	0	185,551
382	Outfall Sewer Lines	9,191	0	(9,191)	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	40,241	51,608	(40,241)	51,608
391	Transportation Equipment	7,705	8,879	(7,705)	8,879
392	Stores Equipment	324	593	(324)	593
393	Tools, Shop and Garage Equip.	7,163	8,120	(7,163)	8,120
394	Laboratory Equipment	1,664	2,160	(1,664)	2,160
395	Power Operated Equipment	8,404	9,972	(8,404)	9,972
396	Communication Equipment	13,304	21,542	(13,304)	21,542
397	Miscellaneous Equipment	2,491	3,683	(2,491)	3,683
398	Other Tangible Plant	250	0	(250)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	7,081,016	275,517	(122,675)	7,233,858

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



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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	5,265	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
353	Land and Land Rights	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
354	Structures and Improvements	0	0	4,311	43,329	0	0	3,371
355	Power Generation Equipment	0	0	0	0	0	0	33,090
360	Collection Sewers - Force	332,381	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	4,297,521	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	174,792	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	20,107	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	276,445	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	387,674	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	1,307,071	56,393	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	185,551	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	51,608
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	8,879
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	593
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	8,120
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,160
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	9,972
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21,542
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,683
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	5,265	4,824,801	668,431	1,535,951	56,393	0	143,018

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, 2001

SYSTEM NAME: Charlotte/Lee / Burnt Store

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,250	132	0	132
354	Structures and Improvements	18,648	1,614	2,984 (3)	4,598
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	100,979	11,068	0	11,068
361	Collection Sewers - Gravity	1,769,449	94,712	0	94,712
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,731	4,310	61 (2)	4,371
364	Flow Measuring Devices	2,053	4,021	0	4,021
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	90,001	9,206	0	9,206
371	Pumping Equipment	119,574	21,555	0	21,555
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	679,985	74,468	0	74,468
381	Plant Sewers	6,921	5,307	0	5,307
382	Outfall Sewer Lines	872	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	23,528	8,217	27,145 (3)	35,362
391	Transportation Equipment	7,554	613	8,651 (3)	9,264
392	Stores Equipment	172	41	197 (3)	238
393	Tools, Shop and Garage Equip.	3,221	643	3,689 (3)	4,332
394	Laboratory Equipment	736	179	842 (3)	1,021
395	Power Operated Equipment	5,986	914	6,968 (3)	7,882
396	Communication Equipment	4,167	2,199	4,803 (3)	7,002
397	Miscellaneous Equipment	609	274	697 (3)	972
398	Other Tangible Plant	65	3	75 (3)	77
Total Depreciable Wastewater Plant In Service		2,838,501	239,476	56,111	295,586

S-6(a)

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,382
354	Structures and Improvements	83	(4)	1,703	(3)	21,461
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	58	(2)	111,989
361	Collection Sewers - Gravity	0	0	0	0	1,864,161
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	7,102
364	Flow Measuring Devices	0	0	0	0	6,074
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	99,206
371	Pumping Equipment	0	0	1,198	(2)	139,931
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	754,453
381	Plant Sewers	0	0	0	0	12,227
382	Outfall Sewer Lines	0	0	872	(2)	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	8	(4)	23,355	(3)	35,528
391	Transportation Equipment	562	(4)	7,510	(3)	8,746
392	Stores Equipment	0	(4)	73	(3)	336
393	Tools, Shop and Garage Equip.	113	(4)	3,326	(3)	4,114
394	Laboratory Equipment	31	(4)	683	(3)	1,043
395	Power Operated Equipment	0	(4)	6,189	(3)	7,679
396	Communication Equipment	102	(4)	2,962	(3)	8,105
397	Miscellaneous Equipment	9	(4)	283	(3)	1,289
398	Other Tangible Plant	0	(4)	142	(3)	0
	Total Depreciable Wastewater Plant In Service	908	0	48,355		3,084,824

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte/Lee / Burnt Store

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		5,168,238
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	95,300
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	64,024
Total Credits		159,324
Less debits charged during the year (All debits) charged during the year must be explained below)		(25,374)
Total Contributions in Aid of Construction		<u>5,352,935</u>

Explain all debits charged to Account 271 below:

RECLASS CIAC TO BURNT STORE-COLL.SWR-GRAVITY	(16,274.00)
RECLASS CIAC TO BURNT STORE-SERVICES	(9,100.00)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte/Lee / Burnt Store

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	118	808 Average	95,300
Total Credits			<u>95,300</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,538,349
Debits during year: Accruals charge to Account 272 Other debits (specify):	158,874
Total Debits	158,874
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>1,697,223</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte/Lee / Burnt Store

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b><u>GOLF FOX</u></b>		
COLLECTION SEWERS - GRAVITY	PROPERTY	154
PLANT CAPACITY FEE	CASH RECEIVABLE	8,320
MAIN EXTENSION FEE	CASH RECEIVABLE	3,072
<b><u>OTHER</u></b>		
IMPUTED CIAC	OTHER	12,300
<b><u>SUNSET KAY PHASE 2B</u></b>		
COLLECTION SEWERS - GRAVITY	PROPERTY	30,000
SERVICES	PROPERTY	10,178
TOTAL CREDITS		<u>64,024</u>





UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte/Lee / Burnt Store

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	1,011	1,202	229,877
522.2	Commercial Revenues	20	21	38,969
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	32	32	60,357
Total Measured Revenues		<u>1,063</u>	<u>1,255</u>	<u>329,203</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>1,063</u>	<u>1,255 (6)</u>	<u>329,203</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			44,814
	Unbilled Revenue			4,098
Total Other Wastewater Revenues				48,912
Total Wastewater Operating Revenues				<u>378,115</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte/Lee / Burnt Store

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>378,115</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	91,564	175	0	0	47,044	26,895	4,404
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	23,348	46	0	0	12,462	7,125	1,167
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	12,984	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12,984	0
715	Purchased Power	38,544	0	0	15,092	XXXXXX	22,815	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,137	0	0	0	0	1,137	0
720	Materials and Supplies	31,338	0	4,295	0	18,134	1,304	5,896
731	Contractual Services - Eng.	109	47	0	0	0	0	0
732	Contractual Services - Acct.	360	0	0	0	0	0	0
733	Contractual Services - Legal	1,557	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	6,301	0	0	0	0	6,008	0
736	Contractual Services - Other	15,441	0	0	0	0	1,200	0
741	Rental of Building/Real Property	1,034	0	0	0	0	0	0
742	Rental of Equipment	77	0	0	0	0	0	0
750	Transportation Expenses	2,140	0	0	0	(512)	18	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,944	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,072	2	0	0	569	325	53
759	Insurance - Other	17	0	0	0	0	0	0
760	Advertising Expense	426	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	548	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	1,180	0	0	0	0	0	0
770	Bad Debt Expense	583	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,019	(6,719)	0	0	4	0	0
	Total Wastewater Utility Expenses	237,722	(6,449)	4,295	15,092	77,701	79,811	11,519

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (U)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	5,773	7,274				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,529	1,019				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	22	615	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	678	1,031				
731	Contractual Services - Eng.	0	62				
732	Contractual Services - Acct.	0	360				
733	Contractual Services - Legal	0	1,557				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	266	27				
736	Contractual Services - Other		14,241				
741	Rental of Building/Real Property	201	833				
742	Rental of Equipment	13	64				
750	Transportation Expenses	41	2,593				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,944				
758	Insurance - Workman's Compensation	70	1,052				
759	Insurance - Other	0	17				
760	Advertising Expense	0	426	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	548	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	1,180				
770	Bad Debt Expense	583	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,118	6,617				
	Total Wastewater Utility Expenses	14,294	41,459	0	0	0	0



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$1,888,671
	Less:		
	Nonused and Useful Plant (1)		210,504
108	Accumulated Depreciation	S-6(b)	404,127
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	353,232
252	Advances for Construction	F-21	
	Subtotal		<u>\$920,807</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$74,462
	Subtotal		<u>\$995,269</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)		25,480
	Other (Specify):		0
	Deferred Taxes		(44,130)
	Regulatory Asset		19,776
	Cwip		1,943
	WASTEWATER RATE BASE		\$998,339
	WASTEWATER OPERATING INCOME	S-3	(29,500)
	ACHIEVED RATE OF RETURN		<u>-2.95%</u>

NOTES:

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





UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Chuluota

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	103,681
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	3,900
<b>Net Operating Revenues</b>			99,781
401	<b>Operating Expenses</b>	S-10(a)	78,964
403	Depreciation Expense	S-6(a)	55,411
	Less: Amortization of CIAC	S-8(a)	10,419
<b>Net Depreciation Expense</b>			44,992
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		4,666
408.11	Property Taxes		2,723
408.12	Payroll Taxes		491
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		7,880
409.1	Income Taxes		(11,082)
410.1	Deferred Federal Income Taxes		8,248
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		278
<b>Utility Operating Expenses</b>			129,281
<b>Utility Operating Income</b>			(29,500)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	3,900
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>(25,600)</u></u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	2,442	0	0	2,442
353	Land and Land Rights	296,792	460	(361)	296,891
354	Structures and Improvements	82,040	4,510	(3,807)	82,743
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	337,480	0	0	337,480
361	Collection Sewers - Gravity	492,523	0	0	492,523
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	32,559	51,154	0	83,713
364	Flow Measuring Devices	785	0	0	785
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	26,117	0	0	26,117
371	Pumping Equipment	90,772	0	0	90,772
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	283,898	2,234	0	286,132
381	Plant Sewers	37,359	0	0	37,359
382	Outfall Sewer Lines	137,192	0	0	137,192
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	5,906	7,034	(5,906)	7,034
391	Transportation Equipment	1,131	1,210	(1,131)	1,210
392	Stores Equipment	48	81	(48)	81
393	Tools, Shop and Garage Equip.	1,051	1,107	(1,051)	1,107
394	Laboratory Equipment	244	294	(244)	294
395	Power Operated Equipment	1,233	1,359	(1,233)	1,359
396	Communication Equipment	1,952	2,936	(1,952)	2,936
397	Miscellaneous Equipment	366	502	(366)	502
398	Other Tangible Plant	37	0	(37)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,831,925	72,881	(16,135)	1,888,671

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (l)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	GENERAL PLANT (k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	2,442	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
354	Structures and Improvements	XXXXXX	9,222	0	296,432	0	0	459
355	Power Generation Equipment	XXXXXX	0	0	12,611	56,400	0	4,510
360	Collection Sewers - Force	XXXXXX	337,480	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	492,523	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	83,713	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	785	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	26,117	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	42,270	XXXXXXXXXX	30,244	18,258	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	144,091	142,041	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	37,359	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	137,192	0	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,034
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,210
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	81
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,107
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	294
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,359
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,936
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	502
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
	Total Wastewater Plant	2,442	923,722	68,387	590,326	266,043	18,258	19,492

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, 2001

SYSTEM NAME: Seminole / Chuluota

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	990	61	0	61
354	Structures and Improvements	26,151	2,466	407 (3)	2,872
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	74,571	11,238	0	11,238
361	Collection Sewers - Gravity	76,136	10,934	0	10,934
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	9,844	1,529	0	1,529
364	Flow Measuring Devices	785	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	13,984	870	0	870
371	Pumping Equipment	52,195	5,047	0	5,047
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	21,544	15,847	0	15,847
381	Plant Sewers	15,329	1,068	0	1,068
382	Outfall Sewer Lines	49,726	4,568	0	4,568
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	3,453	1,120	3,700 (3)	4,819
391	Transportation Equipment	1,109	84	1,179 (3)	1,263
392	Stores Equipment	25	6	27 (3)	32
393	Tools, Shop and Garage Equip.	473	88	503 (3)	590
394	Laboratory Equipment	115	24	115 (3)	139
395	Power Operated Equipment	878	125	950 (3)	1,074
396	Communication Equipment	611	300	655 (3)	954
397	Miscellaneous Equipment	89	37	95 (3)	132
398	Other Tangible Plant	10	0	10 (3)	11
	Total Depreciable Wastewater Plant In Service	348,010	55,411	7,639	63,050

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,051
354	Structures and Improvements	11 (4)	0	259	271 (3)	28,752
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	85,809
361	Collection Sewers - Gravity	0	0	0	0	87,070
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	11,373
364	Flow Measuring Devices	0	0	0	0	785
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	14,854
371	Pumping Equipment	0	0	0	0	57,242
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	37,391
381	Plant Sewers	0	0	0	0	16,397
382	Outfall Sewer Lines	0	0	0	0	54,294
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	1 (4)	0	3,429	3,430 (3)	4,842
391	Transportation Equipment	77 (4)	0	1,103	1,179 (3)	1,192
392	Stores Equipment	0 (4)	0	12	12 (3)	46
393	Tools, Shop and Garage Equip.	15 (4)	0	487	502 (3)	561
394	Laboratory Equipment	4 (4)	0	101	105 (3)	142
395	Power Operated Equipment	0 (4)	0	906	906 (3)	1,046
396	Communication Equipment	14 (4)	0	447	461 (3)	1,105
397	Miscellaneous Equipment	1 (4)	0	45	46 (3)	176
398	Other Tangible Plant	0 (4)	0	20	20 (3)	0
	Total Depreciable Wastewater Plant in Service	124	0	6,809	6,933	404,127

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Chuluota

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		196,141
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	156,310
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	781
Total Credits		157,091
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>353,232</u>

Explain all debits charged to Account 271 below:

None



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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	4	39,077 AVERAGE	156,310
Total Credits			<u>156,310</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	64,043
Debits during year: Accruals charge to Account 272 Other debits (specify):	10,419
Total Debits	10,419
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>74,462</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Chuluota

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b>CHULUOTA PLAZA - #1589</b>		
PLANT CAPACITY FEE	CASH RECEIVABLE	570
MAIN EXTENSION FEE	CASH RECEIVABLE	211
TOTAL CREDITS		<u>781</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Chuluota

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	156	164	99,891
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>156</u>	<u>164</u>	<u>99,891</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>156</u>	<u>164</u> (6)	<u>99,891</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			3,900
	Unbilled Revenue			(110)
Total Other Wastewater Revenues				3,790
Total Wastewater Operating Revenues				<u>103,681</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Chuluota

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>103,681</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	5,366	104	0	150	332	2,116	886
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,298 (5)	27	0	40	88	561	235
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	940	XXXXXX	XXXXXX	XXXXXX	XXXXXX	940	0
715	Purchased Power	2,035	0	0	301	XXXXXX	1,647	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,142	0	0	0	74	1,142	0
720	Materials and Supplies	1,359	0	0	0	0	2	1,050
731	Contractual Services - Eng.	15	6	0	0	0	0	0
732	Contractual Services - Acct.	49	0	0	0	0	0	0
733	Contractual Services - Legal	212	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,707	0	0	0	0	1,598	69
736	Contractual Services - Other	57,559	0	0	0	0	54,039	1,580
741	Rental of Building/Real Property	141	0	0	0	0	0	0
742	Rental of Equipment	11	0	0	0	0	0	0
750	Transportation Expenses	631	0	0	0	0	272	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	265	0	0	0	0	0	0
758	Insurance - Workman's Compensation	196 (5)	1	0	2	4	26	11
759	Insurance - Other	2	0	XXXXXX	0	0	0	0
760	Advertising Expense	58	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	75	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	161	0	XXXXXX	0	0	0	0
770	Bad Debt Expense	80	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,663	4,064	0	0	0	0	0
	Total Wastewater Utility Expenses	78,964	4,203	0	493	498	62,342	3,831

S-10(a)

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	787	991				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	208	139				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	84				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	92	141				
731	Contractual Services - Eng.	0	8				
732	Contractual Services - Acct.	0	49				
733	Contractual Services - Legat	0	212				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	36	4				
736	Contractual Services - Other		1,941				
741	Rental of Building/Real Property	27	114				
742	Rental of Equipment	2	9				
750	Transportation Expenses	6	353				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	265				
758	Insurance - Workman's Compensation	10	143				
759	Insurance - Other	0	2				
760	Advertising Expense	0	58	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	75	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	161				
770	Bad Debt Expense	80	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	698	902				
	Total Wastewater Utility Expenses	1,948	5,651	0	0	0	0





**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$839,715
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	337,733
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	104,897
252	Advances for Construction	F-21	
	Subtotal		<u>\$397,085</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$89,113
	Subtotal		<u>\$486,198</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)		21,529
	Other (Specify):		0
	Deferred Taxes		(4,191)
	Regulatory Asset		35,343
	Cwip		634
	WASTEWATER RATE BASE		\$539,513
	WASTEWATER OPERATING INCOME	S-3	41,757
	ACHIEVED RATE OF RETURN		<u>7.74%</u>

NOTES:

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



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	150,830
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			150,830
401	<b>Operating Expenses</b>	S-10(a)	66,718
403	Depreciation Expense	S-6(a)	23,959
	Less: Amortization of CIAC	S-8(a)	3,858
<b>Net Depreciation Expense</b>			20,101
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		6,787
408.11	Property Taxes		5,045
408.12	Payroll Taxes		1,619
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		13,452
409.1	Income Taxes		4,523
410.1	Deferred Federal Income Taxes		4,192
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		87
<b>Utility Operating Expenses</b>			109,073
<b>Utility Operating Income</b>			41,757
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>41,757</u></u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
351	Organization	0	0	0	0
352	Franchises	155	0	0	155
353	Land and Land Rights	342,910	744	(615)	343,039
354	Structures and Improvements	34,884	7,304	(6,491)	35,697
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	122,326	0	0	122,326
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	773	0	0	773
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	18,085	18,085
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	312,245	1,959	(18,085)	296,119
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	10,070	11,392	(10,070)	11,392
391	Transportation Equipment	1,928	1,960	(1,928)	1,960
392	Stores Equipment	81	131	(81)	131
393	Tools, Shop and Garage Equip.	1,793	1,792	(1,793)	1,792
394	Laboratory Equipment	416	477	(416)	477
395	Power Operated Equipment	2,103	2,201	(2,103)	2,201
396	Communication Equipment	3,329	4,755	(3,329)	4,755
397	Miscellaneous Equipment	623	813	(623)	813
398	Other Tangible Plant	63	0	(63)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	833,699	33,528	(27,512)	839,715

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT (g)	2 COLLECTION PLANT (h)	3 SYSTEM PUMPING PLANT (i)	4 TREATMENT AND DISPOSAL (j)	5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	7 GENERAL PLANT (k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	155	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	6,855	0	335,440	0	0	744
354	Structures and Improvements	XXXXXX	0	0	9,783	18,610	0	XXXXXX
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	122,326	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	773	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	18,085	0	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	246,020	50,099	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	0	0	0	0	0	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	11,392
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,960
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	131
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,792
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	477
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,201
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,755
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	813
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	155	129,954	0	591,243	86,794	0	31,569

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, 2001

SYSTEM NAME: Marion / Citrus Park

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	10	4	0	4
354	Structures and Improvements	11,301	916	659 (3)	1,575
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	68,202	2,716	0	2,716
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	383	20	0	20
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	1,006	0	1,006
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	238,881	16,410	0	16,410
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	5,888	1,814	5,992 (3)	7,806
390	Office Furniture and Equip	1,890	135	1,910 (3)	2,045
391	Transportation Equipment	43	9	43	52
392	Stores Equipment	806	142	814 (3)	956
393	Tools, Shop and Garage Equip.	184	39	186 (3)	225
394	Laboratory Equipment	1,498	202	1,538 (3)	1,740
395	Power Operated Equipment	1,043	485	1,060 (3)	1,546
396	Communication Equipment	152	61	154 (3)	214
397	Miscellaneous Equipment	16	1	16 (3)	17
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	330,297	23,959	12,372	36,331

S-6(a)

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



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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	14
354	Structures and Improvements	18	(4)	453	(3)	12,404
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0	70,918
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	404
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	0	0	0	0	1,006
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	17,056	(10)	238,234
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	2	(4)	5,849	(3)	7,842
391	Transportation Equipment	124	(4)	1,881	(3)	1,931
392	Stores Equipment	0	(4)	21	(3)	74
393	Tools, Shop and Garage Equip.	25	(4)	829	(3)	908
394	Laboratory Equipment	7	(4)	172	(3)	230
395	Power Operated Equipment	0	(4)	1,543	(3)	1,695
396	Communication Equipment	23	(4)	777	(3)	1,789
397	Miscellaneous Equipment	2	(4)	80	(3)	285
398	Other Tangible Plant	0	(4)	33	(3)	0
	Total Depreciable Wastewater Plant In Service	200	0	28,695	28,896	337,733

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Marion / Citrus Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Marion / Citrus Park

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	85,255
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,858
Total Debits	3,858
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>89,113</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Marion / Citrus Park

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Marion / Citrus Park

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	266	250	148,526
522.2	Commercial Revenues	0	2	2,077
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>266</u>	<u>252</u>	<u>150,603</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>266</u>	<u>252 (6)</u>	<u>150,603</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			227
Total Other Wastewater Revenues				227
Total Wastewater Operating Revenues				<u>150,830</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Marion / Citrus Park

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>150,830</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	14,704	0	110	0	2,774	7,904	1,037
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,695 (5)	0	29	0	735	2,094	275
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	8,450	XXXXXX	XXXXXX	XXXXXX	XXXXXX	8,450	0
715	Purchased Power	13,328	0	0	0	XXXXXX	13,188	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	3,259	0	0	0	0	3,259	0
720	Materials and Supplies	4,452	0	0	0	2,679	0	1,395
731	Contractual Services - Eng.	24	10	0	0	0	0	0
732	Contractual Services - Acct.	80	0	0	0	0	0	0
733	Contractual Services - Legal	344	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,116	0	0	0	0	3,051	0
736	Contractual Services - Other	3,411	0	0	0	0	0	267
741	Rental of Building/Real Property	334	0	0	0	0	106	0
742	Rental of Equipment	17	0	0	0	0	0	0
750	Transportation Expenses	4,771	0	0	0	0	4,189	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	429	0	0	0	0	0	0
758	Insurance - Workman's Compensation	391 (5)	0	1	0	34	96	13
759	Insurance - Other	4	0	0	0	0	0	0
760	Advertising Expense	94	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	121	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	260	0	0	0	0	0	0
770	Bad Debt Expense	129	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,307	2,695	0	0	21	0	0
	Total Wastewater Utility Expenses	66,718	2,706	140	0	6,243	42,337	2,987



WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,274	1,606				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	338	225				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	5	136				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	150	228				
731	Contractual Services - Eng.	0	14				
732	Contractual Services - Acct.	0	80				
733	Contractual Services - Legal	0	344				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	59	6				
736	Contractual Services - Other		3,144				
741	Rental of Building/Real Property	44	184				
742	Rental of Equipment	3	14				
750	Transportation Expenses	9	572				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	429				
758	Insurance - Workman's Compensation	15	232				
759	Insurance - Other	0	4				
760	Advertising Expense	0	94	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	121	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	260				
770	Bad Debt Expense	129	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,130	1,461				
	Total Wastewater Utility Expenses	3,155	9,151	0	0	0	0



## SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$338,333
	Less:		
	Nonused and Useful Plant (1)		38,033
108	Accumulated Depreciation	S-6(b)	188,150
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	222,366
252	Advances for Construction	F-21	
	Subtotal		<u>(\$110,216)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$150,183
	Subtotal		<u>\$39,967</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		10,841
	Other (Specify):		0
	Deferred Taxes		(10,716)
	Regulatory Asset		32,517
	Cwip		602
	WASTEWATER RATE BASE		\$73,210
	WASTEWATER OPERATING INCOME	S-3	16,144
	ACHIEVED RATE OF RETURN		<u>22.05%</u>

## NOTES:

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



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	65,005
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	801
<b>Net Operating Revenues</b>			64,205
401	<b>Operating Expenses</b>	S-10(a)	33,596
403	Depreciation Expense	S-6(a)	14,022
	Less: Amortization of CIAC	S-8(a)	7,927
<b>Net Depreciation Expense</b>			6,095
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		2,925
408.11	Property Taxes		1,102
408.12	Payroll Taxes		79
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		4,106
409.1	Income Taxes		2,712
410.1	Deferred Federal Income Taxes		1,493
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		59
<b>Utility Operating Expenses</b>			48,061
<b>Utility Operating Income</b>			16,144
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	801
413	Income From Utiltiy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u>16,945</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	298	0	0	298
353	Land and Land Rights	2,766	707	(566)	2,907
354	Structures and Improvements	10,559	6,945	(5,979)	11,525
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	144,198	0	0	144,198
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	11,771	4,578	0	16,349
364	Flow Measuring Devices	1,000	0	0	1,000
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	9,730	0	0	9,730
371	Pumping Equipment	18,282	0	0	18,282
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	110,747	0	0	110,747
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	934	0	0	934
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	9,275	10,831	(9,275)	10,831
391	Transportation Equipment	1,776	1,863	(1,776)	1,863
392	Stores Equipment	75	124	(75)	124
393	Tools, Shop and Garage Equip.	1,651	1,704	(1,651)	1,704
394	Laboratory Equipment	383	453	(383)	453
395	Power Operated Equipment	1,937	2,093	(1,937)	2,093
396	Communication Equipment	3,066	4,521	(3,066)	4,521
397	Miscellaneous Equipment	574	773	(574)	773
398	Other Tangible Plant	58	0	(58)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	329,080	34,593	(25,340)	338,333

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 (g)	2 (h)	3 (i)	4 (j)	5 (k)	6 (l)	7 (m)
351	Organization	0	0	0	0	0	0	0
352	Franchises	298	2,200	0	0	0	0	0
353	Land and Land Rights	0	0	0	4,580	0	0	707
354	Structures and Improvements	0	0	0	0	0	0	6,944
355	Power Generation Equipment	0	0	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0	0	0
361	Collection Sewers - Gravity	0	144,198	0	0	0	0	0
362	Special Collecting Structures	0	0	0	0	0	0	0
363	Services to Customers	0	16,349	0	0	0	0	0
364	Flow Measuring Devices	0	1,000	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0	0	0
366	Reuse Services	0	0	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	0	0	0
370	Receiving Wells	0	0	9,730	0	0	0	0
371	Pumping Equipment	0	0	18,282	0	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	96,674	14,073	0	0
381	Plant Sewers	0	0	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	934	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	0
390	Office Furniture and Equip	0	0	0	0	0	0	10,831
391	Transportation Equipment	0	0	0	0	0	0	1,863
392	Stores Equipment	0	0	0	0	0	0	124
393	Tools, Shop and Garage Equip.	0	0	0	0	0	0	1,704
394	Laboratory Equipment	0	0	0	0	0	0	453
395	Power Operated Equipment	0	0	0	0	0	0	2,093
396	Communication Equipment	0	0	0	0	0	0	4,521
397	Miscellaneous Equipment	0	0	0	0	0	0	773
398	Other Tangible Plant	0	0	0	0	0	0	0
	Allocated General Plant	0	0	0	0	0	0	0
	Total Wastewater Plant	298	163,747	28,013	102,188	14,073	0	30,015

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, 2001

SYSTEM NAME: Highlands / Covered Bridge

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	141	7	0	7
354	Structures and Improvements	3,387	189	626 (3)	795
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	82,658	3,201	0	3,201
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,744	370	0	370
364	Flow Measuring Devices	1,000	0 (2)	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	6,416	324	0	324
371	Pumping Equipment	8,430	1,016	0	1,016
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	63,261	6,158	0	6,158
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	(6,388)	31	0	31
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	5,423	1,724	5,697 (3)	7,421
391	Transportation Equipment	1,741	129	1,815 (3)	1,944
392	Stores Equipment	40	9	41 (3)	50
393	Tools, Shop and Garage Equip.	742	135	774 (3)	909
394	Laboratory Equipment	170	37	177 (3)	214
395	Power Operated Equipment	1,380	192	1,462 (3)	1,654
396	Communication Equipment	960	462	1,008 (3)	1,470
397	Miscellaneous Equipment	140	58	146 (3)	204
398	Other Tangible Plant	15	1	16 (3)	16
	Total Depreciable Wastewater Plant In Service	173,260	14,022	11,763	25,785

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	149
354	Structures and Improvements	17 (4)	0	410 (3)	428	3,754
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0	85,859
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	4,114
364	Flow Measuring Devices	0	0	0	0	1,000
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	6,740
371	Pumping Equipment	0	0	0	0	9,446
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	69,418
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	(6,356)
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	2 (4)	0	5,386 (3)	5,388	7,456
391	Transportation Equipment	118 (4)	0	1,732 (3)	1,850	1,836
392	Stores Equipment	0 (4)	0	19 (3)	19	71
393	Tools, Shop and Garage Equip.	24 (4)	0	764 (3)	788	863
394	Laboratory Equipment	7 (4)	0	158 (3)	165	219
395	Power Operated Equipment	0 (4)	0	1,422 (3)	1,422	1,611
396	Communication Equipment	21 (4)	0	707 (3)	729	1,701
397	Miscellaneous Equipment	2 (4)	0	72 (3)	74	271
398	Other Tangible Plant	0 (4)	0	31 (3)	31	0
	Total Depreciable Wastewater Plant In Service	191	0	10,703	10,894	188,150

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES  
 SYSTEM NAME: Highlands / Covered Bridge

YEAR OF REPORT  
 DECEMBER 31, 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		218,806
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	3,560
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		3,560
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>222,366</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Highlands / Covered Bridge

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	6	593 Prepaid	3,560
Total Credits			<u>3,560</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	142,256
Debits during year: Accruals charge to Account 272 Other debits (specify):	7,927
Total Debits	7,927
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>150,183</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Highlands / Covered Bridge

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Highlands / Covered Bridge

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	243	255	63,724
522.2	Commercial Revenues	2	2	699
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>245</u>	<u>257</u>	<u>64,423</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>245</u>	<u>257 (6)</u>	<u>64,423</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			801
	Unbilled Revenue			(218)
Total Other Wastewater Revenues				583
Total Wastewater Operating Revenues				<u>65,005</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Highlands / Covered Bridge

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
	Total Reclaimed Water Sales	0	0	0
	Total Wastewater Operating Revenues			<u>65,005</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	3,312	0	0	0	0	0	574
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	687 (5)	0	0	0	0	0	152
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	3,908	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,908	0
715	Purchased Power	3,673	0	0	0	0	3,540	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	218	0	0	0	0	218	0
720	Materials and Supplies	2,250	0	0	0	0	194	1,698
731	Contractual Services - Eng.	23	10	0	0	0	0	0
732	Contractual Services - Acct.	76	0	0	0	0	0	0
733	Contractual Services - Legal	327	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,200	0	0	0	0	2,138	0
736	Contractual Services - Other	8,854	0	0	0	0	0	5,865
741	Rental of Building/Real Property	217	0	0	0	0	0	0
742	Rental of Equipment	16	0	0	0	0	0	0
750	Transportation Expenses	553	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	408	0	0	0	0	0	0
758	Insurance - Workman's Compensation	242 (5)	0	0	0	0	0	7
759	Insurance - Other	4	0	0	0	0	0	0
760	Advertising Expense	89	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	115	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	248	0	0	0	0	0	0
770	Bad Debt Expense	122	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	6,054	3,592	0	0	0	0	0
	Total Wastewater Utility Expenses	33,596	3,601	0	0	0	9,998	8,296

S-10(a)

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (f)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,211	1,526				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	321	214				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	5	129				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	142	216				
731	Contractual Services - Eng.	0	13				
732	Contractual Services - Acct.	0	76				
733	Contractual Services - Legal	0	327				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	56	6				
736	Contractual Services - Other		2,989				
741	Rental of Building/Real Property	42	175				
742	Rental of Equipment	3	13				
750	Transportation Expenses	9	544				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	408				
758	Insurance - Workman's Compensation	15	221				
759	Insurance - Other	0	4				
760	Advertising Expense	0	89	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	115	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	248				
770	Bad Debt Expense	122	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,074	1,389				
	Total Wastewater Utility Expenses	3,000	8,701	0	0	0	0



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	9,466,600
	Less:		
	Nonused and Useful Plant (1)		38,141
108.1	Accumulated Depreciation	S-6(b)	4,124,858
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	10,046,990
252	Advances for Construction	F-21	0
	Subtotal		(4,743,389)
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	4,153,844
	Subtotal		(589,546)
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		600,135
	Other (Specify):		
	Deferred Taxes		(311,244)
	Regulatory Asset		491,770
	Cwip		51,970
	WASTEWATER RATE BASE		243,085
	WASTEWATER OPERATING INCOME	S-3	(38,167)
	ACHIEVED RATE OF RETURN		<u>(15.70%)</u>

NOTES:

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



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	1,998,326
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	16,485
<b>Net Operating Revenues</b>			<b>1,981,841</b>
401	<b>Operating Expenses</b>	S-10(a)	1,859,825
403	Depreciation Expense	S-6(a)	260,119
	Less: Amortization of CIAC	S-8(a)	300,442
<b>Net Depreciation Expense</b>			<b>(40,323)</b>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		89,925
408.11	Property Taxes		66,972
408.12	Payroll Taxes		4,585
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		<b>161,481</b>
409.1	Income Taxes		(3,264)
410.1	Deferred Federal Income Taxes		40,636
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		1,654
<b>Utility Operating Expenses</b>			<b>2,020,008</b>
<b>Utility Operating Income</b>			<b>(38,167)</b>
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	16,485
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utilitiy Property		0
420	Allowances for Funds used During Construction		0
<b>Total Utility Operating Income</b>			<b><u>(21,682)</u></b>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	7,853	9,803	(7,853)	9,803
354	Structures and Improvements	82,896	96,226	(82,896)	96,226
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	23,296	0	0	23,296
361	Collection Sewers - Gravity	8,045,573	40,130	0	8,085,703
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	17,057	0	0	17,057
364	Flow Measuring Devices	7,371	0	0	7,371
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	427,172	0	0	427,172
371	Pumping Equipment	488,569	7,660	(6,128)	490,100
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	128,597	150,077	(128,597)	150,077
390	Office Furniture and Equip	24,624	25,820	(24,624)	25,820
391	Transportation Equipment	1,035	1,725	(1,035)	1,725
392	Stores Equipment	22,891	23,612	(22,891)	23,612
393	Tools, Shop and Garage Equip.	5,316	6,283	(5,316)	6,283
394	Laboratory Equipment	26,858	29,000	(26,858)	29,000
395	Power Operated Equipment	42,514	62,646	(42,514)	62,646
396	Communication Equipment	7,960	10,709	(7,960)	10,709
397	Miscellaneous Equipment	800	0	(800)	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	9,360,382	463,690	(357,472)	9,466,600

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



WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1	.2	.3	.4	.5	.6	.7
(a)	(b)	INTANGIBLE PLANT	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
		(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	0	0	0	0	0	0	9,803
354	Structures and Improvements	0	0	0	0	0	0	96,226
355	Power Generation Equipment	0	0	0	0	0	0	0
360	Collection Sewers - Force	0	23,296	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	0	8,085,703	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	17,057	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	7,371	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	427,172	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Services	490,100	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	150,077
391	Transportation Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	25,820
392	Stores Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,725
393	Tools, Shop and Garage Equip.	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	23,612
394	Laboratory Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,283
395	Power Operated Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	29,000
396	Communication Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	62,646
397	Miscellaneous Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	10,709
398	Other Tangible Plant	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	8,133,427	917,273	0	0	0	415,900

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



UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte / Deep Creek

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	8,327	359	8,677 (3)	9,037
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	4,989	776	0	776
361	Collection Sewers - Gravity	3,352,737	179,057	0	179,057
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,082	449	0	449
364	Flow Measuring Devices	7,371	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	142,170	14,225	0	14,225
371	Pumping Equipment	194,133	27,207	0	27,207
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	75,189	23,895	78,939 (3)	102,834
390	Office Furniture and Equip	24,141	1,783	25,156 (3)	26,940
391	Transportation Equipment	549	119	572 (3)	691
392	Stores Equipment	10,294	1,871	10,727 (3)	12,597
393	Tools, Shop and Garage Equip.	2,351	519	2,450 (3)	2,969
394	Laboratory Equipment	19,130	2,658	20,262 (3)	22,920
395	Power Operated Equipment	13,316	6,395	13,967 (3)	20,363
396	Communication Equipment	1,946	798	2,028 (3)	2,825
397	Miscellaneous Equipment	208	8	217 (3)	225
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant In Service	3,858,933	260,119	162,995	423,113

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	241 (4)	0	5,702	5,943 (3)	11,421
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	5,765
361	Collection Sewers - Gravity	0	0	0	0	3,531,794
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	2,531
364	Flow Measuring Devices	0	0	0	0	7,371
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	156,395
371	Pumping Equipment	6,128	0	0	6,128	215,212
374	Reuse Distribution Reservoir	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	22 (4)	0	74,685	74,707 (3)	103,316
390	Office Furniture and Equip	1,635 (4)	0	24,012	25,647 (3)	25,434
391	Transportation Equipment	0 (4)	0	262	262 (3)	977
392	Stores Equipment	330 (4)	0	10,599	10,929 (3)	11,962
393	Tools, Shop and Garage Equip.	90 (4)	0	2,197	2,287 (3)	3,033
394	Laboratory Equipment	0 (4)	0	19,720	19,720 (3)	22,329
395	Power Operated Equipment	297 (4)	0	9,811	10,108 (3)	23,570
396	Communication Equipment	26 (4)	0	997	1,023 (3)	3,748
397	Miscellaneous Equipment	0 (4)	0	433	433 (3)	0
398	Other Tangible Plant	0 (4)	0	0	0	0
	Total Depreciable Wastewater Plant In Service	8,769	0	148,419	157,188	4,124,858

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte / Deep Creek

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		9,825,174
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	221,816
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		221,816
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>10,046,990</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte / Deep Creek

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	124	1,789 Average	221,816
Total Credits			<u>221,816</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	3,853,402
Debits during year: Accruals charge to Account 272 Other debits (specify):	300,442
Total Debits	300,442
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>4,153,844</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte / Deep Creek

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>





UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte / Deep Creek

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
<b>WASTEWATER SALES:</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	3,229	3,417	1,544,215
522.2	Commercial Revenues	366	35	173,241
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	62	64	253,004
522	Total Measured Revenues	3,657	3,516	1,970,460
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>3,657</u>	<u>3,516</u> (6)	<u>1,970,460</u>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			16,485
	Unbilled Revenue			11,381
Total Other Wastewater Revenues				27,866
Total Wastewater Operating Revenues				1,998,326

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Charlotte / Deep Creek

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Reclaimed Water Sales</b>				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues From Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues From Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>1,998,326</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	71,415	140	0	4,198	28,620	81	437
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	16,278 (5)	37	0	1,112	7,582	21	116
710	Purchased Water	1,570,244	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,570,244	X X X X X X
711	Sludge Removal	875	X X X X X X	X X X X X X	X X X X X X	X X X X X X	875	0
715	Purchased Power	37,250	0	0	35,399	0	0	0
716	Fuel for Power Purchased	0	0	0	0	X X X X X X	0	X X X X X X
718	Chemicals	28,142	0	0	0	0	28,142	0
720	Materials and Supplies	21,384	0	8,763	0	7,622	0	0
731	Contractual Services - Eng.	316	136	0	0	0	0	0
732	Contractual Services - Acct.	1,048	0	0	0	0	0	0
733	Contractual Services - Legal	4,527	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	853	0	0	0	0	0	0
736	Contractual Services - Other	41,415	0	0	0	0	0	0
741	Rental of Building/Real Property	3,006	0	0	0	0	0	0
742	Rental of Equipment	266	0	42	0	0	0	0
750	Transportation Expenses	9,965	0	0	0	1,833	472	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	5,652	0	0	0	0	0	0
758	Insurance - Workman's Compensation	3,668 (5)	2 (11)	0	51	346	1	5
759	Insurance - Other	49	0	0	0	0	0	0
760	Advertising Expense	1,238	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	1,593	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	3,432	0	0	0	0	0	0
770	Bad Debt Expense	1,697	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	35,515	550	185	0	655	0	0
	<b>Total Wastewater Utility Expenses</b>	<b>1,859,825</b>	<b>864</b>	<b>8,990</b>	<b>40,760</b>	<b>46,658</b>	<b>1,599,835</b>	<b>587</b>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	16,787	21,152				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	4,447	2,963				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	64	1,787				
716	Fuel for Power Purchased	0	0				
718	Chemicals	XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX
720	Materials and Supplies	1,971	2,989				
731	Contractual Services - Eng.	0	180				
732	Contractual Services - Acct.	0	1,048				
733	Contractual Services - Legal	0	4,527				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	774	79				
736	Contractual Services - Other		41,415				
741	Rental of Building/Real Property	583	2,422				
742	Rental of Equipment	39	185				
750	Transportation Expenses	119	7,541				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	5,652				
758	Insurance - Workman's Compensation	203	3,060				
759	Insurance - Other	0	49				
760	Advertising Expense	0	1,238	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	1,593	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	3,432				
770	Bad Debt Expense	1,697	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	14,883	19,242				
	Total Wastewater Utility Expenses	41,568	120,563	0	0	0	0



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$17,849,355
	Less:		
	Nonused and Useful Plant (1)		(28,480)
108	Accumulated Depreciation	S-6(b)	7,401,655
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	3,045,464
252	Advances for Construction	F-21	
	Subtotal		<u>\$7,430,715</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$632,674
	Subtotal		<u>\$8,063,389</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)		406,229
	Other (Specify):		0
	Deferred Taxes		(507,561)
	Regulatory Asset		695,014
	Cwip		149,135
	WASTEWATER RATE BASE		\$8,806,206
	WASTEWATER OPERATING INCOME	S-3	1,071,894
	ACHIEVED RATE OF RETURN		<u>12.17%</u>

NOTES:

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





**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	3,604,287
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	31,684
<b>Net Operating Revenues</b>			<b>3,572,603</b>
401	<b>Operating Expenses</b>	S-10(a)	1,258,908
403	Depreciation Expense	S-6(a)	722,094
	Less: Amortization of CIAC	S-8(a)	104,891
<b>Net Depreciation Expense</b>			<b>617,203</b>
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		162,193
408.11	Property Taxes		196,820
408.12	Payroll Taxes		27,421
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		<b>386,434</b>
409.1	Income Taxes		148,896
410.1	Deferred Federal Income Taxes		86,218
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		3,049
<b>Utility Operating Expenses</b>			<b>2,500,709</b>
<b>Utility Operating Income</b>			<b>1,071,894</b>
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	31,684
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		9,440
<b>Total Utility Operating Income</b>			<b><u>1,113,018</u></b>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
351	Organization	0	0	0	0
352	Franchises	10,265	0	0	10,265
353	Land and Land Rights	344,987	76,502	(11,429)	410,061
354	Structures and Improvements	1,727,759	223,170	(120,647)	1,830,282
355	Power Generation Equipment	162,121	0	0	162,121
360	Collection Sewers - Force	683,357	23,961	0	707,318
361	Collection Sewers - Gravity	2,165,683	196,879	0	2,362,562
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	316,342	26,000	0	342,342
364	Flow Measuring Devices	29,463	0	0	29,463
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	33,862	39,875	0	73,737
367	Reuse Meters and Installations	12,842	0	0	12,842
370	Receiving Wells	430,028	33,138	0	463,165
371	Pumping Equipment	1,415,694	244,903	(52,782)	1,607,815
374	Reuse Distribution Reservoirs	1,100,250	0	0	1,100,250
375	Reuse Transmission and Distribution Syste	1,041,311	610,139	0	1,651,449
380	Treatment and Disposal Equip	4,465,167	20,117	(14,112)	4,471,172
381	Plant Sewers	1,086,352	0	(4,000)	1,082,352
382	Outfall Sewer Lines	1,062,632	0	0	1,062,632
389	Other Plant and Misc Equipment	18,706	0	0	18,706
390	Office Furniture and Equip	187,161	218,341	(187,161)	218,341
391	Transportation Equipment	35,838	37,565	(35,838)	37,565
392	Stores Equipment	1,506	2,509	(1,506)	2,509
393	Tools, Shop and Garage Equip.	33,316	34,352	(33,316)	34,352
394	Laboratory Equipment	7,737	9,141	(7,737)	9,141
395	Power Operated Equipment	39,089	42,191	(39,089)	42,191
396	Communication Equipment	61,875	91,141	(61,875)	91,141
397	Miscellaneous Equipment	11,585	15,580	(11,585)	15,580
398	Other Tangible Plant	1,164	0	(1,164)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	16,486,092	1,945,503	(582,241)	17,849,355

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 (g)	2 (h)	3 (i)	4 (j)	5 (k)	6 (l)	7 (m)
351	Organization	0						
352	Franchises	10,265						
353	Land and Land Rights	X X X X X X	42,540	32,451	X X X X X X	X X X X X X	X X X X X X	X X X X X X
354	Structures and Improvements	X X X X X X	1,114	0	1,600,534	0	0	14,261
355	Power Generation Equipment	X X X X X X	0	0	162,121	0	87,640	139,995
360	Collection Sewers - Force	X X X X X X	707,318	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
361	Collection Sewers - Gravity	X X X X X X	2,362,562	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
362	Special Collecting Structures	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
363	Services to Customers	X X X X X X	342,342	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
364	Flow Measuring Devices	X X X X X X	29,463	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
365	Flow Measuring Installations	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
366	Reuse Services	X X X X X X		0	X X X X X X	X X X X X X	73,737	X X X X X X
367	Reuse Meters and Installations	X X X X X X		0	X X X X X X	X X X X X X	12,842	X X X X X X
370	Receiving Wells	X X X X X X		463,165	X X X X X X	X X X X X X		X X X X X X
371	Pumping Equipment	X X X X X X		844,645	X X X X X X	X X X X X X	307,653	X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X		X X X X X X	X X X X X X	X X X X X X	455,517	X X X X X X
375	Reuse Transmission and Distribution Syste	X X X X X X		X X X X X X	X X X X X X	X X X X X X	1,100,250	X X X X X X
380	Treatment and Disposal Equip	X X X X X X		X X X X X X	X X X X X X	X X X X X X	1,651,449	X X X X X X
381	Plant Sewers	X X X X X X		X X X X X X	3,084,284	X X X X X X		X X X X X X
382	Outfall Sewer Lines	X X X X X X		X X X X X X	1,082,352	X X X X X X		X X X X X X
389	Other Plant and Misc Equipment	X X X X X X		0	1,062,632	X X X X X X		X X X X X X
390	Office Furniture and Equip	X X X X X X		X X X X X X		X X X X X X	18,706	X X X X X X
391	Transportation Equipment	X X X X X X		X X X X X X		X X X X X X		X X X X X X
392	Stores Equipment	X X X X X X		X X X X X X		X X X X X X		X X X X X X
393	Tools, Shop and Garage Equip.	X X X X X X		X X X X X X		X X X X X X		X X X X X X
394	Laboratory Equipment	X X X X X X		X X X X X X		X X X X X X		X X X X X X
395	Power Operated Equipment	X X X X X X		X X X X X X		X X X X X X		X X X X X X
396	Communication Equipment	X X X X X X		X X X X X X		X X X X X X		X X X X X X
397	Miscellaneous Equipment	X X X X X X		X X X X X X		X X X X X X		X X X X X X
398	Other Tangible Plant	X X X X X X		X X X X X X		X X X X X X		X X X X X X
	Allocated General Plant							0
	Total Wastewater Plant	10,265	3,485,337	1,340,262	7,312,730	1,714,247	3,381,437	605,076

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, 2001

SYSTEM NAME: Volusia / Deltona Lakes

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	8,244	257	0	257
354	Structures and Improvements	577,471	52,127	12,624	64,751
355	Power Generation Equipment	65,210	8,106	0	8,106
360	Collection Sewers - Force	166,041	23,155	0	23,155
361	Collection Sewers - Gravity	1,103,704	50,264	0	50,264
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	174,731	8,662	0	8,662
364	Flow Measuring Devices	3,912	5,893	0	5,893
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	1,455	1,415	0	1,415
367	Reuse Meters and Meter Installations	5,295	642	0	642
370	Receiving Wells	117,494	14,872	0	14,872
371	Pumping Equipment	772,887	84,073	7,161	91,235
374	Reuse Distribution Reservoirs	465,937	61,174	0	61,174
375	Reuse Transmission and Distribution Mains	339,045	38,506	0	38,506
380	Treatment and Disposal Equip	2,166,499	248,541	0	248,541
381	Plant Sewers	212,414	30,955	0	30,955
382	Outfall Sewer Lines	330,601	35,386	0	35,386
389	Other Plant and Miscellaneous Equipment	7,922	1,040	0	1,040
390	Office Furniture and Equip	109,431	36,439	114,845	151,284
391	Transportation Equipment	35,136	2,594	36,599	39,193
392	Stores Equipment	799	173	832	1,005
393	Tools, Shop and Garage Equip.	14,982	2,721	15,606	18,327
394	Laboratory Equipment	3,422	755	3,564	4,319
395	Power Operated Equipment	27,842	3,867	29,478	33,345
396	Communication Equipment	19,380	9,304	20,320	29,625
397	Miscellaneous Equipment	2,832	1,161	2,950	4,110
398	Other Tangible Plant	303	12	315	327
	Total Depreciable Wastewater Plant In Service	6,732,984	722,094	244,296	966,390

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	8,500
354	Structures and Improvements	350	(4)	8,300	(3)	633,571
355	Power Generation Equipment	0	0	0	0	73,316
360	Collection Sewers - Force	0	0	0	0	189,196
361	Collection Sewers - Gravity	0	0	0	0	1,153,967
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	183,392
364	Flow Measuring Devices	0	0	0	0	9,804
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	2,870
367	Reuse Meters and Meter Installations	0	0	0	0	5,937
370	Receiving Wells	0	0	0	0	132,365
371	Pumping Equipment	53,514	0	4,561	(2)	806,047
374	Reuse Distribution Reservoirs	0	0	0	0	527,111
375	Reuse Transmission and Distribution Mains	0	0	0	0	377,552
380	Treatment and Disposal Equip	18,112	0	0	0	2,396,928
381	Plant Sewers	0	0	0	0	243,370
382	Outfall Sewer Lines	0	0	0	0	365,987
389	Other Plant and Miscellaneous Equipment	0	0	0	0	8,962
390	Office Furniture and Equip	32	(4)	110,373	(3)	150,311
391	Transportation Equipment	2,379	(4)	34,947	(3)	37,326
392	Stores Equipment	0	(4)	382	(3)	1,422
393	Tools, Shop and Garage Equip.	480	(4)	15,426	(3)	17,403
394	Laboratory Equipment	131	(4)	3,198	(3)	4,412
395	Power Operated Equipment	0	(4)	28,701	(3)	32,486
396	Communication Equipment	432	(4)	14,281	(3)	34,291
397	Miscellaneous Equipment	38	(4)	1,451	(3)	5,453
398	Other Tangible Plant	0	(4)	630	(3)	0
	Total Depreciable Wastewater Plant In Service	75,469	0	222,250	297,719	7,401,655

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Deltona Lakes

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		2,652,985
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	66,276
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		66,276
Less debits charged during the year (All debits) charged during the year must be explained below)		-326,203
Total Contributions in Aid of Construction		<u>3,045,464</u>

Explain all debits charged to Account 271 below:

None

-



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Deltona Lakes

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	133	498 AVERAGE	66,276
Total Credits			<u>66,276</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	527,783
Debits during year: Accruals charge to Account 272 Other debits (specify):	104,891
Total Debits	104,891
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>632,674</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Deltona Lakes

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b>COVENTRY #802 - SUBDIVISION</b>		
COLLECTION SEWERS - FORCE	PROPERTY	23,961
COLLECTION SEWERS - GRAVITY	PROPERTY	196,879
SERVICES	PROPERTY	26,000
REUSE SERVICES	PROPERTY	39,875
RECEIVING WELLS	PROPERTY	33,138
PUMPING EQUIPMENT	PROPERTY	27,113
REUSE-TRANSMISSION & DISTRIBUTION	PROPERTY	93,294
PLANT CAPACITY FEES	CASH RECEIVABLE	1,627
MAIN EXTENSION FEES	CASH RECEIVABLE	2,691
<b>ORANGE CITY</b>		
PLANT CAPACITY FEES	CASH RECEIVABLE	(118,374)
<b>TOTAL CREDITS</b>		<u><u>326,203</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Deltona Lakes

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	490
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	490
Measured Revenues:				
522.1	Residential Revenues	4,704	4,819	2,744,416
522.2	Commercial Revenues	221	233	795,215
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	1	3	4,963
Total Measured Revenues		<u>4,926</u>	<u>5,055</u>	<u>3,544,594</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	99	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>4,926</u>	<u>5,154 (6)</u>	<u>3,545,083</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			45,365
	Unbilled Revenue			13,838
Total Other Wastewater Revenues				59,203
Total Wastewater Operating Revenues				<u>3,604,287</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Deltona Lakes

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>3,604,287</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	255,413	83	7,153	982	52,003	117,404	22,592
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	63,819 (5)	22	1,895	260	13,776	31,101	5,985
710	Purchased Water	75,139	XXXXXX	XXXXXX	XXXXXX	XXXXXX	75,139	XXXXXX
711	Sludge Removal	96,128	XXXXXX	XXXXXX	XXXXXX	XXXXXX	96,128	XXXXXX
715	Purchased Power	168,374	0	0	50,428	XXXXXX	115,253	XXXXXX
716	Fuel for Power Purchased	4,490	4,490	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	68,873	0	0	0	0	68,873	0
720	Materials and Supplies	96,529	0	13,162	1,149	46,311	13,689	14,986
731	Contractual Services - Eng.	101,304	101,041	0	0	0	0	0
732	Contractual Services - Acc.	1,525	0	0	0	0	0	0
733	Contractual Services - Legal	6,586	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	40,637	0	0	0	0	39,396	0
736	Contractual Services - Other	99,496	0	0	0	20,998	0	18,246
741	Rental of Building/Real Property	4,373	0	0	0	0	0	0
742	Rental of Equipment	618	0	0	0	0	0	292
750	Transportation Expenses	70,195	446	0	0	16,497	42,107	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	8,223	0	0	0	0	0	0
758	Insurance - Workman's Compensation	7,170 (5)	1	87	12	629	1,421	273
759	Insurance - Other	71	0	0	0	0	0	0
760	Advertising Expense	1,800	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,317	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	4,993	0	0	0	0	0	0
770	Bad Debt Expense	2,469	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	78,368	25,374	0	0	3,348	0	0
	Total Wastewater Utility Expenses	1,258,908	131,457	22,297	52,831	153,562	600,512	62,373

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	24,423	30,773				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	6,470	4,310				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	93	2,600	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	2,868	4,364				
731	Contractual Services - Eng.	0	262				
732	Contractual Services - Acct	0	1,525				
733	Contractual Services - Legal	0	6,586				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1,127	115				
736	Contractual Services - Other		60,252				
741	Rental of Building/Real Property	849	3,524				
742	Rental of Equipment	57	270				
750	Transportation Expenses	173	10,971				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	8,223				
758	Insurance - Workman's Compensation	296	4,452				
759	Insurance - Other	0	71				
760	Advertising Expense	0	1,800	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	2,317	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	4,993				
770	Bad Debt Expense	2,469	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	21,653	27,994				
	Total Wastewater Utility Expenses	60,476	175,401	0	0	0	0





## SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$361,446
	Less:		
	Nonused and Useful Plant (1)		42,561
108	Accumulated Depreciation	S-6(b)	169,334
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	42,509
252	Advances for Construction	F-21	
	Subtotal		<u>\$107,042</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$33,280
	Subtotal		<u>\$140,322</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)		3,901
	Other (Specify):		0
	Deferred Taxes		(12,007)
	Regulatory Asset		18,681
	Cwip		5,305
	WASTEWATER RATE BASE		\$156,202
	WASTEWATER OPERATING INCOME	S-3	38,118
	ACHIEVED RATE OF RETURN		<u>24.40%</u>

## NOTES:

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



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	80,838
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			80,838
401	<b>Operating Expenses</b>	S-10(a)	12,089
403	Depreciation Expense	S-6(a)	17,347
	Less: Amortization of CIAC	S-8(a)	1,565
<b>Net Depreciation Expense</b>			15,782
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		3,638
408.11	Property Taxes		3,111
408.12	Payroll Taxes		374
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		7,123
409.1	Income Taxes		6,142
410.1	Deferred Federal Income Taxes		1,521
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		63
<b>Utility Operating Expenses</b>			42,719
<b>Utility Operating Income</b>			38,118
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>38,118</u></u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
351	Organization	0	0	0	0
352	Franchises	3,528	0	0	3,528
353	Land and Land Rights	1,283	409	(331) (1)	1,361
354	Structures and Improvements	69,875	4,012	(3,490) (1)	70,397
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,365	0	0	1,365
361	Collection Sewers - Gravity	15,007	4,066	0	19,073
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	7,630	0	0	7,630
364	Flow Measuring Devices	4,870	0	0	4,870
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	4,171	0	0	4,171
371	Pumping Equipment	12,575	0	0	12,575
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	213,679	0	0	213,679
381	Plant Sewers	9,879	0	0	9,879
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	5,413	6,257	(5,413) (1)	6,257
391	Transportation Equipment	1,037	1,076	(1,037) (1)	1,076
392	Stores Equipment	44	72	(44) (1)	72
393	Tools, Shop and Garage Equip.	964	984	(964) (1)	984
394	Laboratory Equipment	224	262	(224) (1)	262
395	Power Operated Equipment	1,131	1,209	(1,131) (1)	1,209
396	Communication Equipment	1,790	2,612	(1,790) (1)	2,612
397	Miscellaneous Equipment	335	446	(335) (1)	446
398	Other Tangible Plant	34	0	(34) (1)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	354,831	21,406	(14,791)	361,446

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (i)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	GENERAL PLANT (k)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
352	Franchises	3,528	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
353	Land and Land Rights	0	952	0	0	0	0	409
354	Structures and Improvements	0	0	0	66,385	0	0	4,012
355	Power Generation Equipment	0	0	0	0	0	0	XXXXXXX
360	Collection Sewers - Force	0	1,365	0	0	0	0	XXXXXXX
361	Collection Sewers - Gravity	0	19,073	0	0	0	0	XXXXXXX
362	Special Collecting Structures	0	0	0	0	0	0	XXXXXXX
363	Services to Customers	0	7,630	0	0	0	0	XXXXXXX
364	Flow Measuring Devices	0	4,870	0	0	0	0	XXXXXXX
365	Flow Measuring Installations	0	0	0	0	0	0	XXXXXXX
366	Reuse Services	0	0	0	0	0	0	XXXXXXX
367	Reuse Meters and Installations	0	0	0	0	0	0	XXXXXXX
370	Receiving Wells	0	0	4,171	0	0	0	XXXXXXX
371	Pumping Equipment	0	0	6,750	0	5,826	0	XXXXXXX
374	Reuse Distribution Reservoirs	0	0	0	0	0	0	XXXXXXX
375	Reuse Transmission and Distribution Systems	0	0	0	0	0	0	XXXXXXX
380	Treatment and Disposal Equipment	0	0	0	130,973	82,706	0	XXXXXXX
381	Plant Sewers	0	0	0	9,037	842	0	XXXXXXX
382	Outfall Sewer Lines	0	0	0	0	0	0	XXXXXXX
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	XXXXXXX
390	Office Furniture and Equip	0	0	0	0	0	0	XXXXXXX
391	Transportation Equipment	0	0	0	0	0	0	XXXXXXX
392	Stores Equipment	0	0	0	0	0	0	XXXXXXX
393	Tools, Shop and Garage Equip.	0	0	0	0	0	0	XXXXXXX
394	Laboratory Equipment	0	0	0	0	0	0	XXXXXXX
395	Power Operated Equipment	0	0	0	0	0	0	XXXXXXX
396	Communication Equipment	0	0	0	0	0	0	XXXXXXX
397	Miscellaneous Equipment	0	0	0	0	0	0	XXXXXXX
398	Other Tangible Plant	0	0	0	0	0	0	XXXXXXX
	Allocated General Plant	0	0	0	0	0	0	XXXXXXX
	Total Wastewater Plant	3,528	33,889	10,921	206,395	89,373	0	17,339

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, 2001

SYSTEM NAME: Martin / Fisherman's Haven

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	193.85 ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,014	88	0	88
354	Structures and Improvements	23,374	2,093	362 (3)	2,455
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,365	0	0	0
361	Collection Sewers - Gravity	3,809	378	0	378
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,510	201	0	201
364	Flow Measuring Devices	4,870	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	(18)	139	0	139
371	Pumping Equipment	4,086	699	0	699
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	100,207	11,881	0	11,881
381	Plant Sewers	4,142	283	0	283
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	3,165	996	3,291 (3)	4,287
391	Transportation Equipment	1,016	74	1,049 (3)	1,123
392	Stores Equipment	23	5	24 (3)	29
393	Tools, Shop and Garage Equip.	433	78	447 (3)	525
394	Laboratory Equipment	99	22	102 (3)	124
395	Power Operated Equipment	805	111	845 (3)	956
396	Communication Equipment	561	267	582 (3)	849
397	Miscellaneous Equipment	82	33	85 (3)	118
398	Other Tangible Plant	9	0	9 (3)	9
	Total Depreciable Wastewater Plant In Service	151,552	17,347	6,795	24,143

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



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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,102
354	Structures and Improvements	10 (4)	0	241	251 (3)	25,577
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	1,365
361	Collection Sewers - Gravity	0	0	0	0	4,187
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	2,711
364	Flow Measuring Devices	0	0	0	0	4,870
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	121
371	Pumping Equipment	0	0	0	0	4,786
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	112,088
381	Plant Sewers	0	0	0	0	4,425
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	1 (4)	0	3,144 (3)	3,145	4,307
391	Transportation Equipment	68 (4)	0	1,011 (3)	1,079	1,060
392	Stores Equipment	0 (4)	0	11 (3)	11	41
393	Tools, Shop and Garage Equip.	14 (4)	0	446 (3)	460	499
394	Laboratory Equipment	4 (4)	0	93 (3)	96	126
395	Power Operated Equipment	0 (4)	0	830 (3)	830	931
396	Communication Equipment	12 (4)	0	414 (3)	427	983
397	Miscellaneous Equipment	1 (4)	0	42 (3)	43	156
398	Other Tangible Plant	0 (4)	0	18 (3)	18	0
	Total Depreciable Wastewater Plant In Service	110	0	6,251	6,361	169,334

S-6(b)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fisherman's Haven

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fisherman's Haven

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	31,715
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,565
Total Debits	1,565
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>33,280</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fisherman's Haven

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fisherman's Haven

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	4	4	2,460
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		4	4	2,460
Measured Revenues:				
522.1	Residential Revenues	138	141	77,542
522.2	Commercial Revenues	1	2	1,010
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>139</u>	<u>143</u>	<u>78,552</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>143</u>	<u>147 (6)</u>	<u>81,013</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			(175)
Total Other Wastewater Revenues				(175)
Total Wastewater Operating Revenues				<u>80,838</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fisherman's Haven

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>80,838</u>

S-9(b)

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	4,315	0	322	0	160	2,149	101
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,033 (5)	0	85	0	42	569	27
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	189	XXXXXX	XXXXXX	XXXXXX	XXXXXX	189	0
715	Purchased Power	914	0	0	0	0	837	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	128	0	0	0	0	128	0
720	Materials and Supplies	323	0	52	0	64	0	0
731	Contractual Services - Eng.	13	6	0	0	0	0	0
732	Contractual Services - Acct.	44	0	0	0	0	0	0
733	Contractual Services - Legal	189	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	149	0	0	0	0	113	0
736	Contractual Services - Other	1,727	0	0	0	0	0	0
741	Rental of Building/Real Property	125	0	0	0	0	0	0
742	Rental of Equipment	9	0	0	0	0	0	0
750	Transportation Expenses	559	0	0	0	0	240	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	236	0	0	0	0	0	0
758	Insurance - Workman's Compensation	169 (5)	0	4	0	2	26	1
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	52	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	66	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	143	0	0	0	0	0	0
770	Bad Debt Expense	71	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,635	212	0	0	0	0	0
Total Wastewater Utility Expenses		12,059	218	464	0	269	4,251	129



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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	700	882				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	185	124				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	3	75	X X X X X	X X X X X	X X X X X	X X X X X
716	Fuel for Power Purchased	0	0	X X X X X	X X X X X	X X X X X	X X X X X
718	Chemicals	0	0				
720	Materials and Supplies	82	125				
731	Contractual Services - Eng.	0	8				
732	Contractual Services - Acct.	0	44				
733	Contractual Services - Legal	0	189				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	32	3				
736	Contractual Services - Other		1,727				
741	Rental of Building/Real Property	24	101				
742	Rental of Equipment	2	8				
750	Transportation Expenses	5	314				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	236				
758	Insurance - Workman's Compensation	8	128				
759	Insurance - Other	0	2				
760	Advertising Expense	0	52	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses	0	66				
767	- Amortization of Rate Case Expense	0	143	X X X X X	X X X X X	X X X X X	X X X X X
770	Regulatory Commission Expenses - Other	0	0				
770	Bad Debt Expense	71	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	620	802				
	Total Wastewater Utility Expenses	1,733	5,026	0	0	0	0



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

YEAR OF REPORT  
 DECEMBER 31, 2001

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$1,344,366
	Less:		
	Nonused and Useful Plant (1)		33,891
108	Accumulated Depreciation	S-6(b)	552,841
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	568,289
252	Advances for Construction	F-21	
	Subtotal		<u>\$189,345</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$202,035
	Subtotal		<u>\$391,380</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)		50,768
	Other (Specify):		0
	Deferred Taxes		(33,226)
	Regulatory Asset		44,249
	Cwip		3,505
	WASTEWATER RATE BASE		\$456,676
	WASTEWATER OPERATING INCOME	S-3	(38,670)
	ACHIEVED RATE OF RETURN		<u>-8.47%</u>

NOTES:

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



UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	170,755
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			170,755
401	<b>Operating Expenses</b>	S-10(a)	157,330
403	Depreciation Expense	S-6(a)	53,724
	Less: Amortization of CIAC	S-8(a)	20,187
<b>Net Depreciation Expense</b>			33,537
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		7,684
408.11	Property Taxes		7,563
408.12	Payroll Taxes		5,921
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		21,169
409.1	Income Taxes		(9,191)
410.1	Deferred Federal Income Taxes		6,367
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		212
<b>Utility Operating Expenses</b>			209,424
<b>Utility Operating Income</b>			(38,670)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u>(38,670)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,053	0	0	1,053
353	Land and Land Rights	130,141	175	(141)	130,175
354	Structures and Improvements	209,655	1,716	(1,489)	209,882
355	Power Generation Equipment	25,463	0	0	25,463
360	Collection Sewers - Force	284,794	0	0	284,794
361	Collection Sewers - Gravity	9,129	0	0	9,129
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	34	3,818	0	3,851
364	Flow Measuring Devices	3,830	0	0	3,830
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	25,038	0	0	25,038
371	Pumping Equipment	120,887	1,469	0	122,355
374	Reuse Distribution Reservoirs	91,520	0	0	91,520
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	360,202	45,524	0	405,727
381	Plant Sewers	26,025	0	0	26,025
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	2,309	2,675	(2,309)	2,675
391	Transportation Equipment	442	460	(442)	460
392	Stores Equipment	19	31	(19)	31
393	Tools, Shop and Garage Equip.	411	421	(411)	421
394	Laboratory Equipment	95	112	(95)	112
395	Power Operated Equipment	482	517	(482)	517
396	Communication Equipment	763	1,117	(763)	1,117
397	Miscellaneous Equipment	143	191	(143)	191
398	Other Tangible Plant	14	0	(14)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,292,450	58,225	(6,310)	1,344,366

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT (g)	2 COLLECTION PLANT (h)	3 SYSTEM PUMPING PLANT (i)	4 TREATMENT AND DISPOSAL (j)	5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	7 GENERAL PLANT (k)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
352	Franchises	1,053	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights	0	0	0	130,000	0	0	175
354	Structures and Improvements	0	0	0	208,166	0	0	1,715
355	Power Generation Equipment	0	0	0	25,463	0	0	XXXXXXX
360	Collection Sewers - Force	0	284,794	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	0	9,129	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
362	Special Collecting Structures	0	0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers	0	3,851	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices	0	3,830	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations	0	0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
366	Reuse Services	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
370	Receiving Wells	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment	0	X X X X X X X	25,038	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs	0	X X X X X X X	62,654	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution Syste	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
381	Plant Sewers	0	X X X X X X X	X X X X X X X	263,227	X X X X X X X X	X X X X X X X X	X X X X X X X
382	Outfall Sewer Lines	0	X X X X X X X	X X X X X X X	6,021	X X X X X X X X	X X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
390	Office Furniture and Equip	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
391	Transportation Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
392	Stores Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
393	Tools, Shop and Garage Equip.	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
394	Laboratory Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
395	Power Operated Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
396	Communication Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
397	Miscellaneous Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
398	Other Tangible Plant	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
398	Allocated General Plant	0	X X X X X X X	X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
	Total Wastewater Plant	1,053	301,604	87,692	632,877	162,504	151,222	7,414

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, 2001

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	250	26	0	26
354	Structures and Improvements	76,112	6,522	155 (3)	6,677
355	Power Generation Equipment	11,821	1,273	0	1,273
360	Collection Sewers - Force	99,516	9,484	0	9,484
361	Collection Sewers - Gravity	2,267	203	0	203
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	51	0	51
364	Flow Measuring Devices	693	766	0	766
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	10,788	834	0	834
371	Pumping Equipment	52,720	6,762	0	6,762
374	Reuse Distribution Reservoirs	43,513	5,089	0	5,089
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	186,871	21,293	0	21,293
381	Plant Sewers	11,729	744	0	744
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	1,350	426	1,407 (3)	1,833
391	Transportation Equipment	434	32	448 (3)	480
392	Stores Equipment	10	2	10 (3)	12
393	Tools, Shop and Garage Equip.	185	33	191 (3)	225
394	Laboratory Equipment	42	9	44 (3)	53
395	Power Operated Equipment	344	47	361 (3)	409
396	Communication Equipment	239	114	249 (3)	363
397	Miscellaneous Equipment	35	14	36 (3)	50
398	Other Tangible Plant	4	0	4 (3)	4
	Total Depreciable Wastewater Plant In Service	498,924	53,724	2,906	56,630

S-6(a)

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	277
354	Structures and Improvements	4	(4)	103	(3)	82,682
355	Power Generation Equipment	0	0	0	0	13,094
360	Collection Sewers - Force	0	0	0	0	109,000
361	Collection Sewers - Gravity	0	0	0	0	2,470
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	52
364	Flow Measuring Devices	0	0	0	0	1,459
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	11,621
371	Pumping Equipment	0	0	0	0	59,482
374	Reuse Distribution Reservoirs	0	0	0	0	48,602
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	208,164
381	Plant Sewers	0	0	0	0	12,474
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	(4)	1,341	(3)	1,842
390	Office Furniture and Equip	29	(4)	431	(3)	453
391	Transportation Equipment	0	(4)	5	(3)	17
392	Stores Equipment	6	(4)	190	(3)	213
393	Tools, Shop and Garage Equip.	2	(4)	39	(3)	54
394	Laboratory Equipment	2	(4)	354	(3)	398
395	Power Operated Equipment	5	(4)	177	(3)	420
396	Communication Equipment	0	(4)	18	(3)	67
397	Miscellaneous Equipment	0	(4)	8	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	47	0	2,666	2,713	552,841

S-6(b)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

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

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

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	181,848
Debits during year: Accruals charge to Account 272 Other debits (specify):	20,187
Total Debits	20,187
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>202,035</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>



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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	49	50	174,597
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>49</u>	<u>50</u>	<u>174,597</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	11	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>49</u>	<u>61 (6)</u>	<u>174,597</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			983
	Unbilled Revenue			(4,825)
Total Other Wastewater Revenues				(3,842)
Total Wastewater Operating Revenues				<u>170,755</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>170,755</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	43,910	2,558	0	631	6,760	28,085	5,199
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	11,585 (5)	678	0	167	1,791	7,440	1,377
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	8,108	XXXXXX	XXXXXX	XXXXXX	XXXXXX	8,108	0
715	Purchased Power	10,738	0	0	249	XXXXXX	10,456	XXXXXX
716	Fuel for Power Purchased	671	671	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	5,266	0	0	0	0	5,266	0
720	Materials and Supplies	14,655	0	376	0	6,677	5,200	2,313
731	Contractual Services - Eng.	6	2	0	0	0	0	0
732	Contractual Services - Acct.	19	0	0	0	0	0	0
733	Contractual Services - Legal	81	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	11,627	0	0	0	0	11,612	0
736	Contractual Services - Other	35,966	0	0	0	0	0	35,228
741	Rental of Building/Real Property	54	0	0	0	0	0	0
742	Rental of Equipment	4	0	0	0	0	0	0
750	Transportation Expenses	5,400	0	0	0	4,460	803	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	101	0	0	0	0	0	0
758	Insurance - Workman's Compensation	581 (5)	31	0	8	82	340	63
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	22	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	28	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	61	0	0	0	0	0	0
770	Bad Debt Expense	30	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	8,417	7,809	0	0	0	0	0
	Total Wastewater Utility Expenses	157,330	11,749	376	1,055	19,770	77,310	44,180

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	299	377				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	79	53				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	32				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	35	53				
731	Contractual Services - Eng.	0	3				
732	Contractual Services - Acct.	0	19				
733	Contractual Services - Legal	0	81				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	14	1				
736	Contractual Services - Other	10	738				
741	Rental of Building/Real Property	1	3				
742	Rental of Equipment	2	134				
750	Transportation Expenses	0	0				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	101				
758	Insurance - Workman's Compensation	4	55				
759	Insurance - Other	0	1				
760	Advertising Expense	0	22	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	28	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	61				
770	Bad Debt Expense	30	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	265	343				
	Total Wastewater Utility Expenses	741	2,149	0	0	0	0



SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$284,354
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	88,901
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	133,192
252	Advances for Construction	F-21	
	Subtotal		<u>\$62,261</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$24,454
	Subtotal		<u>\$86,715</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)		3,612
	Other (Specify):		0
	Deferred Taxes		(7,495)
	Regulatory Asset		13,908
	Cwip		256
	WASTEWATER RATE BASE		\$96,996
	WASTEWATER OPERATING INCOME	S-3	39,604
	ACHIEVED RATE OF RETURN		<u>40.83%</u>

NOTES:

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



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	72,339
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			72,339
401	<b>Operating Expenses</b>	S-10(a)	11,192
403	Depreciation Expense	S-6(a)	10,484
	Less: Amortization of CIAC	S-8(a)	4,397
<b>Net Depreciation Expense</b>			6,087
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		3,255
408.11	Property Taxes		3,746
408.12	Payroll Taxes		26
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		7,027
409.1	Income Taxes		6,843
410.1	Deferred Federal Income Taxes		1,535
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		50
<b>Utility Operating Expenses</b>			32,735
<b>Utility Operating Income</b>			39,604
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Uiltiy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u>39,604</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	226	0	0	226
353	Land and Land Rights	243	302	(243)	302
354	Structures and Improvements	2,562	2,960	(2,562)	2,960
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	200,418	0	0	200,418
361	Collection Sewers - Gravity	20,425	0	0	20,425
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	18,576	0	0	18,576
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	4,171	0	0	4,171
371	Pumping Equipment	27,744	0	0	27,744
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	3,975	4,617	(3,975)	4,617
390	Office Furniture and Equip	761	794	(761)	794
391	Transportation Equipment	32	53	(32)	53
392	Stores Equipment	708	726	(708)	726
393	Tools, Shop and Garage Equip.	164	193	(164)	193
394	Laboratory Equipment	830	892	(830)	892
395	Power Operated Equipment	1,314	1,927	(1,314)	1,927
396	Communication Equipment	246	329	(246)	329
397	Miscellaneous Equipment	25	0	(25)	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	282,419	12,795	(10,860)	284,354

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



WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
352	Franchises	226	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	0	0	0	XXXXXX
354	Structures and Improvements	XXXXXX	0	0	0	0	0	XXXXXX
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	200,418	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	20,425	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	18,576	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	4,171	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	27,744	XXXXXXXX	0	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	226	239,418	31,915	0	0	0	12,795

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, 2001

SYSTEM NAME: Martin / Fox Run

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	17	6	0	6
354	Structures and Improvements	257	11	267	278
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	65,675	6,674	0	6,674
361	Collection Sewers - Gravity	1,503	453	0	453
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	8,370	489	0	489
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	(12,039)	139	0	139
371	Pumping Equipment	9,742	1,543	0	1,543
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	2,324	735	2,429	3,164
391	Transportation Equipment	746	55	774	829
392	Stores Equipment	17	4	18	21
393	Tools, Shop and Garage Equip.	318	58	330	388
394	Laboratory Equipment	73	16	75	91
395	Power Operated Equipment	591	82	623	705
396	Communication Equipment	412	197	430	626
397	Miscellaneous Equipment	60	25	62	87
398	Other Tangible Plant	6	0	7	7
	Total Depreciable Wastewater Plant In Service	78,072	10,484	5,015	15,499

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	23
354	Structures and Improvements	7	(4)	177	(3)	351
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	72,349
361	Collection Sewers - Gravity	0	0	0	0	1,956
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	8,858
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	(11,900)
371	Pumping Equipment	0	0	0	0	11,285
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	1	(4)	2,309	(3)	3,179
391	Transportation Equipment	50	(4)	742	(3)	782
392	Stores Equipment	0	(4)	8	(3)	30
393	Tools, Shop and Garage Equip.	10	(4)	328	(3)	368
394	Laboratory Equipment	3	(4)	68	(3)	71
395	Power Operated Equipment	0	(4)	609	(3)	687
396	Communication Equipment	9	(4)	304	(3)	725
397	Miscellaneous Equipment	1	(4)	31	(3)	115
398	Other Tangible Plant	0	(4)	13	(3)	0
	Total Depreciable Wastewater Plant In Service	81	0	4,589	4,670	88,901

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fox Run

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		126,072
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	7,120
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		7,120
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>133,192</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fox Run

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	4	1,780 AVERAGE	7,120
Total Credits			<u>7,120</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	20,057
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,397
Total Debits	4,397
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>24,454</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fox Run

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>





UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fox Run

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	105	108	72,732
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>105</u>	<u>108</u>	<u>72,732</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>105</u>	<u>108 (6)</u>	<u>72,732</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			(393)
Total Other Wastewater Revenues				(393)
Total Wastewater Operating Revenues				<u>72,339</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Fox Run

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
	Total Reclaimed Water Sales	0	0	0
	Total Wastewater Operating Revenues			<u>72,339</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	1,360	0	0	108	68	0	17
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	279	(5)	0	29	18	0	5
710	Purchased Water	4,644	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,644	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	91	0	0	34	XXXXXX	0	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	153	0	0	0	0	0	0
731	Contractual Services - Eng.	10	4	0	0	0	0	0
732	Contractual Services - Acct.	32	0	0	0	0	0	0
733	Contractual Services - Legal	139	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	26	0	0	0	0	0	0
736	Contractual Services - Other	2,301	0	0	0	0	0	1,027
741	Rental of Building/Real Property	92	0	0	0	0	0	0
742	Rental of Equipment	7	0	0	0	0	0	0
750	Transportation Expenses	476	0	0	0	0	240	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	174	0	0	0	0	0	0
758	Insurance - Workman's Compensation	103	(5)	0	1	1	0	0
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	38	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	49	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	106	0	0	0	0	0	0
770	Bad Debt Expense	52	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,059	9	0	0	0	0	0
Total Wastewater Utility Expenses		11,192	13	0	173	86	4,884	1,049

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	516	651				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	137	91				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	55				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	61	92				
731	Contractual Services - Eng.	0	6				
732	Contractual Services - Acct.	0	32				
733	Contractual Services - Legal	0	139				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	24	2				
736	Contractual Services - Other	1,274					
741	Rental of Building/Real Property	18	75				
742	Rental of Equipment	1	6				
750	Transportation Expenses	4	232				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	174				
758	Insurance - Workman's Compensation	6	94				
759	Insurance - Other	0	1				
760	Advertising Expense	0	38	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	49	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	106				
770	Bad Debt Expense	52	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	458	592				
	Total Wastewater Utility Expenses	1,279	3,709	0	0	0	0



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$724,388
	Less:		
	Nonused and Useful Plant (1)		143,300
108	Accumulated Depreciation	S-6(b)	254,862
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	70,417
252	Advances for Construction	F-21	
	Subtotal		<u>\$255,808</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$40,259
	Subtotal		<u>\$296,067</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)		16,350
	Other (Specify):		0
	Deferred Taxes		(19,729)
	Regulatory Asset		13,737
	Cwip		2,503
	WASTEWATER RATE BASE		\$308,927
	WASTEWATER OPERATING INCOME	S-3	(26,503)
	ACHIEVED RATE OF RETURN		<u><u>-8.58%</u></u>

NOTES:

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





**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	50,816
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	2,683
<b>Net Operating Revenues</b>			48,133
401	<b>Operating Expenses</b>	S-10(a)	50,668
403	Depreciation Expense	S-6(a)	19,244
	Less: Amortization of CIAC	S-8(a)	2,473
<b>Net Depreciation Expense</b>			16,771
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		2,287
408.11	Property Taxes		6,786
408.12	Payroll Taxes		2,020
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		11,093
409.1	Income Taxes		(6,600)
410.1	Deferred Federal Income Taxes		2,600
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		105
<b>Utility Operating Expenses</b>			74,636
<b>Utility Operating Income</b>			(26,503)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	2,683
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u><u>(23,820)</u></u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	110	0	0	110
353	Land and Land Rights	122,666	282	(238)	122,710
354	Structures and Improvements	35,965	2,766	(2,513)	36,218
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,275	0	0	2,275
361	Collection Sewers - Gravity	67,273	8,378	0	75,651
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	2,500	0	0	2,500
371	Pumping Equipment	26,812	3,074	(4,222)	25,663
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	263,371	1,562	(1,449)	263,484
381	Plant Sewers	186,866	0	0	186,866
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	3,899	4,315	(3,899)	4,315
391	Transportation Equipment	747	742	(747)	742
392	Stores Equipment	31	50	(31)	50
393	Tools, Shop and Garage Equip.	694	679	(694)	679
394	Laboratory Equipment	181	181	(181)	181
395	Power Operated Equipment	814	834	(814)	834
396	Communication Equipment	1,289	1,801	(1,289)	1,801
397	Miscellaneous Equipment	241	308	(241)	308
398	Other Tangible Plant	24	0	(24)	0
	Allocated General Plant	0	0	0	0
	<b>Total Wastewater Plant</b>	<b>715,741</b>	<b>24,971</b>	<b>(16,324)</b>	<b>724,388</b>

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (l)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	GENERAL PLANT (k)
351	Organization	0						
352	Franchises	110						
353	Land and Land Rights	X X X X X X X	3,000	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
354	Structures and Improvements	X X X X X X X	0	0	0	119,428	0	282
355	Power Generation Equipment	X X X X X X X	0	0	6,695	26,756	0	2,767
360	Collection Sewers - Force	X X X X X X X	2,275	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	75,651	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
362	Special Collecting Structures	X X X X X X X	0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers	X X X X X X X	0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices	X X X X X X X	0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations	X X X X X X X		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
366	Reuse Services	X X X X X X X		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations	X X X X X X X		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
370	Receiving Wells	X X X X X X X		2,500	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment	X X X X X X X		3,574	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X X			X X X X X X X X	22,090	0	X X X X X X X
375	Reuse Transmission and Distribution System	X X X X X X X			X X X X X X X X	X X X X X X X X	0	X X X X X X X
380	Treatment and Disposal Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
381	Plant Sewers	X X X X X X X			37,463	226,021	X X X X X X X	X X X X X X X
382	Outfall Sewer Lines	X X X X X X X			152,249	34,617	X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment	0		0	0	0	0	X X X X X X X
390	Office Furniture and Equip	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	4,315
391	Transportation Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	742
392	Stores Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	50
393	Tools, Shop and Garage Equip.	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	679
394	Laboratory Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	181
395	Power Operated Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	834
396	Communication Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	1,801
397	Miscellaneous Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	308
398	Other Tangible Plant	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Allocated General Plant	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	110	80,926	6,074	196,407	428,913	0	11,958

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, 2001

SYSTEM NAME: Lake / Holiday Haven

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	-29081 ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	(82)	3	0	3
354	Structures and Improvements	13,450	848	292	1,140
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,521	76	0	76
361	Collection Sewers - Gravity	41,997	1,586	1,370	2,956
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	(0)	7	7
364	Flow Measuring Devices	0	(0)	1,464	1,464
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	2,500	0	4,685	4,685
371	Pumping Equipment	5,049	14,647	0	14,647
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	96,675	(0)	39,878	39,878
381	Plant Sewers	70,038	990	29,081	30,071
382	Outfall Sewer Lines	0	0	12	12
389	Other Plant and Miscellaneous Equipment	0	0	6	6
390	Office Furniture and Equip	2,280	687	2,270	2,957
391	Transportation Equipment	732	51	723	775
392	Stores Equipment	17	3	16	20
393	Tools, Shop and Garage Equip.	312	54	308	362
394	Laboratory Equipment	71	15	70	85
395	Power Operated Equipment	580	76	583	659
396	Communication Equipment	404	184	402	585
397	Miscellaneous Equipment	59	23	58	81
398	Other Tangible Plant	6	0	6	6
	Total Depreciable Wastewater Plant In Service	235,609	19,244	81,232	100,476

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	(80)
354	Structures and Improvements	7	(4)	220	(2,3)	14,363
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	1,597
361	Collection Sewers - Gravity	0	0	1,370	(10)	43,583
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	7	(2)	0
364	Flow Measuring Devices	0	0	1,464	(2)	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	4,222	0	463	(2)	2,500
371	Pumping Equipment	0	0	17,641	(2,10)	2,055
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	1,449	0	25,231	(2,10)	109,873
381	Plant Sewers	0	0	24,727	(2)	75,382
382	Outfall Sewer Lines	0	0	12	(2)	0
389	Other Plant and Miscellaneous Equipment	1	(4)	6	(2)	0
390	Office Furniture and Equip	47	(4)	2,265	(3)	2,971
391	Transportation Equipment	0	0	728	(3)	731
392	Stores Equipment	0	(4)	8	(3)	28
393	Tools, Shop and Garage Equip.	9	(4)	321	(3)	344
394	Laboratory Equipment	3	(4)	67	(3)	87
395	Power Operated Equipment	0	(4)	597	(3)	642
396	Communication Equipment	9	(4)	303	(3)	678
397	Miscellaneous Equipment	1	(4)	32	(3)	108
398	Other Tangible Plant	0	(4)	13	(3)	0
	Total Depreciable Wastewater Plant In Service	5,747	0	75,475		254,862

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lake / Holiday Haven

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		66,857
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	3,560
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		3,560
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>70,417</u>

Explain all debits charged to Account 271 below:

None



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lake / Holiday Haven

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	3,560 Average	3,560
Total Credits			<u>3,560</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	37,786
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,473
Total Debits	2,473
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>40,259</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lake / Holiday Haven

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lake / Holiday Haven

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	101	98	44,876
522.2	Commercial Revenues	2	2	3,200
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>103</u>	<u>100</u>	<u>48,076</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>103</u>	<u>100 (6)</u>	<u>48,076</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			2,683
	Unbilled Revenue			57
Total Other Wastewater Revenues				2,740
Total Wastewater Operating Revenues				<u>50,816</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lake / Holiday Haven

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>50,816</u>

S-9(b)

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	WASTEWATER EXPENSE ACCOUNT MATRIX					
			.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	15,838	4,576	0	2,117	1,893	5,470	692
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	4,120	1,212	0	561	502	1,449	183
710	Purchased Water	0	X X X X X	X X X X X	X X X X X	X X X X X	0	X X X X X
711	Sludge Removal	3,600	X X X X X	X X X X X	X X X X X	X X X X X	3,600	0
715	Purchased Power	3,560	0	0	527	0	2,980	0
716	Fuel for Power Purchased	0	0	0	0	X X X X X	0	X X X X X
718	Chemicals	1,881	0	0	0	0	1,881	0
720	Materials and Supplies	3,356	0	26	0	1,319	1,389	478
731	Contractual Services - Eng.	9	4	0	0	0	0	0
732	Contractual Services - Acct.	30	0	0	0	0	0	0
733	Contractual Services - Legal	130	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,069	0	0	0	0	2,044	0
736	Contractual Services - Other	6,307	0	0	0	0	0	5,116
741	Rental of Building/Real Property	86	0	0	0	0	0	0
742	Rental of Equipment	6	0	0	0	0	0	0
750	Transportation Expenses	5,665	0	0	0	0	5,445	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	163	0	0	0	0	0	0
758	Insurance - Workman's Compensation	272	55	0	26	23	66	8
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	36	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	46	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	99	0	0	0	0	0	0
770	Bad Debt Expense	49	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	3,345	2,363	0	0	0	0	0
Total Wastewater Utility Expenses		50,668	8,211	26	3,230	3,737	24,325	6,477

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	483	608				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	128	85				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	51				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	57	86				
731	Contractual Services - Eng.	0	5				
732	Contractual Services - Acct.	0	30				
733	Contractual Services - Legal	0	130				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	22	2				
736	Contractual Services - Other		1,191				
741	Rental of Building/Real Property	17	70				
742	Rental of Equipment	1	5				
750	Transportation Expenses	3	217				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	163				
758	Insurance - Workman's Compensation	6	88				
759	Insurance - Other	0	1				
760	Advertising Expense	0	36				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	46				
767	Regulatory Commission Expenses - Other	0	99				
770	Bad Debt Expense	49	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	428	553				
	Total Wastewater Utility Expenses	1,195	3,467	0	0	0	0





UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Jungle Den

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$505,066
	Less:		
	Nonused and Useful Plant (1)		22,046
108	Accumulated Depreciation	S-6(b)	153,457
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	131,113
252	Advances for Construction	F-21	
	Subtotal		<u>\$198,450</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$53,964
	Subtotal		<u>\$252,414</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)		15,702
	Other (Specify):		0
	Deferred Taxes		(135)
	Regulatory Asset		15,878
	Cwip		307
	WASTEWATER RATE BASE		\$284,166
	WASTEWATER OPERATING INCOME	S-3	(21,376)
	ACHIEVED RATE OF RETURN		<u><u>-7.52%</u></u>

NOTES:

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



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	48,511
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	3,716
<b>Net Operating Revenues</b>			<b>44,795</b>
401	<b>Operating Expenses</b>	S-10(a)	48,659
403	Depreciation Expense	S-6(a)	14,144
	Less: Amortization of CIAC	S-8(a)	4,825
<b>Net Depreciation Expense</b>			<b>9,319</b>
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		2,183
408.11	Property Taxes		5,851
408.12	Payroll Taxes		1,583
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		<b>9,617</b>
409.1	Income Taxes		(5,272)
410.1	Deferred Federal Income Taxes		3,781
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		67
<b>Utility Operating Expenses</b>			<b>66,171</b>
<b>Utility Operating Income</b>			<b>(21,376)</b>
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	3,716
413	Income From Utiltiy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<b><u>(17,660)</u></b>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
351	Organization	0	0	0	0
352	Franchises	205	0	0	205
353	Land and Land Rights	119,810	360	(284)	119,887
354	Structures and Improvements	6,914	4,204	(3,002)	8,116
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	68,467	0	0	68,467
361	Collection Sewers - Gravity	135,424	6,665	0	142,089
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	33,930	0	0	33,930
371	Pumping Equipment	27,942	1,324	0	29,266
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	69,961	0	0	69,961
381	Plant Sewers	21,741	0	0	21,741
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	4,656	5,523	(4,656)	5,523
391	Transportation Equipment	892	950	(892)	950
392	Stores Equipment	37	63	(37)	63
393	Tools, Shop and Garage Equip.	829	869	(829)	869
394	Laboratory Equipment	192	231	(192)	231
395	Power Operated Equipment	972	1,067	(972)	1,067
396	Communication Equipment	1,539	2,306	(1,539)	2,306
397	Miscellaneous Equipment	288	394	(288)	394
398	Other Tangible Plant	29	0	(29)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	493,829	23,959	(12,722)	505,066

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(f)	(l)	(k)
351	Organization	0						
352	Franchises	205						
353	Land and Land Rights	X X X X X X X						
354	Structures and Improvements	X X X X X X X	1,000					
355	Power Generation Equipment	X X X X X X X	0					
360	Collection Sewers - Force	X X X X X X X	68,467					
361	Collection Sewers - Gravity	X X X X X X X	142,089					
362	Special Collecting Structures	X X X X X X X	0					
363	Services to Customers	X X X X X X X	0					
364	Flow Measuring Devices	X X X X X X X	0					
366	Reuse Services	X X X X X X X						
367	Reuse Meters and Installations	X X X X X X X						
370	Receiving Wells	X X X X X X X						
371	Pumping Equipment	X X X X X X X						
374	Reuse Distribution Reservoirs	X X X X X X X						
375	Reuse Transmission and Distribution Syste	X X X X X X X						
380	Treatment and Disposal Equip	X X X X X X X						
381	Plant Sewers	X X X X X X X						
382	Outfall Sewer Lines	X X X X X X X						
389	Other Plant and Misc. Equipment	X X X X X X X	0					
390	Office Furniture and Equip	X X X X X X X						
391	Transportation Equipment	X X X X X X X						
392	Stores Equipment	X X X X X X X						
393	Tools, Shop and Garage Equip.	X X X X X X X						
394	Laboratory Equipment	X X X X X X X						
395	Power Operated Equipment	X X X X X X X						
396	Communication Equipment	X X X X X X X						
397	Miscellaneous Equipment	X X X X X X X						
398	Other Tangible Plant	X X X X X X X						
	Allocated General Plant	X X X X X X X						
	Total Wastewater Plant	205	211,556	63,196	166,474	48,329	0	15,306

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, 2001

SYSTEM NAME: Volusia / Jungle Den

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	47	5	0	5
354	Structures and Improvements	2,003	146	319 (3)	466
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	24,479	2,280	0	2,280
361	Collection Sewers - Gravity	43,609	3,080	0	3,080
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	13,832	1,130	0	1,130
371	Pumping Equipment	3,895	1,590	0	1,590
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	37,718	3,890	0	3,890
381	Plant Sewers	7,872	622	0	622
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	2,722	879	2,905 (3)	3,785
391	Transportation Equipment	874	66	926 (3)	991
392	Stores Equipment	20	4	21 (3)	25
393	Tools, Shop and Garage Equip.	373	69	395 (3)	464
394	Laboratory Equipment	85	19	90 (3)	109
395	Power Operated Equipment	693	98	746 (3)	844
396	Communication Equipment	482	235	514 (3)	749
397	Miscellaneous Equipment	70	29	75 (3)	104
398	Other Tangible Plant	8	0	8 (3)	8
Total Depreciable Wastewater Plant in Service		138,782	14,144	5,999	20,142

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



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

YEAR OF REPORT  
 DECEMBER 31, 2001

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	52
354	Structures and Improvements	9	(4)	205	214	2,254
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	26,759
361	Collection Sewers - Gravity	0	0	0	0	46,690
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	0
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	14,962
371	Pumping Equipment	0	0	0	0	5,486
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	41,607
381	Plant Sewers	0	0	0	0	8,494
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1	(4)	2,704	(3)	3,802
390	Office Furniture and Equip	60	(4)	869	(3)	936
391	Transportation Equipment	0	(4)	9	(3)	36
392	Stores Equipment	12	(4)	384	(3)	440
393	Tools, Shop and Garage Equip.	3	(4)	79	(3)	112
394	Laboratory Equipment	0	(4)	714	(3)	822
395	Power Operated Equipment	11	(4)	353	(3)	867
396	Communication Equipment	1	(4)	36	(3)	138
397	Miscellaneous Equipment	0	(4)	16	(3)	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	97	0	5,370	5,467	153,457

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Jungle Den

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Jungle Den

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Installations	4		
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	49,139
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,825
Total Debits	4,825
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>53,964</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Jungle Den

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Jungle Den

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	123	131	44,652
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>123</u>	<u>131</u>	<u>44,652</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>123</u>	<u>131 (6)</u>	<u>44,652</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			3,716
	Unbilled Revenue			143
Total Other Wastewater Revenues				3,859
Total Wastewater Operating Revenues				<u>48,511</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Jungle Den

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>48,511</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	WASTEWATER EXPENSE ACCOUNT MATRIX					
			1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	12,956	1,628	0	2,031	2,634	5,023	245
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,335	431	0	538	698	1,331	65
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	4,200	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,200	0
715	Purchased Power	4,146	0	0	1,166	XXXXXX	2,912	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,777	0	0	0	0	1,777	0
720	Materials and Supplies	7,560	0	53	0	4,033	1,387	1,904
731	Contractual Services - Eng.	12	5	0	0	0	0	0
732	Contractual Services - Acct.	39	0	0	0	0	0	0
733	Contractual Services - Legal	167	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,060	0	0	0	0	2,029	0
736	Contractual Services - Other	4,675	0	0	0	0	0	3,151
741	Rental of Building/Real Property	111	0	0	0	0	0	0
742	Rental of Equipment	8	0	0	0	0	0	0
750	Transportation Expenses	4,928	0	0	0	0	4,646	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	208	0	0	0	0	0	0
758	Insurance - Workman's Compensation	260	20	0	25	32	61	3
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	46	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	59	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	126	0	0	0	0	0	0
770	Bad Debt Expense	62	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,923	667	0	0	0	0	0
Total Wastewater Utility Expenses		48,659	2,750	53	3,759	7,397	23,365	5,369



WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	618	778				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	164	109				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	66				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	73	110				
731	Contractual Services - Eng.	0	7				
732	Contractual Services - Acct.	0	39				
733	Contractual Services - Legal	0	167				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	28	3				
736	Contractual Services - Other	1,524					
741	Rental of Building/Real Property	21	89				
742	Rental of Equipment	1	7				
750	Transportation Expenses	4	278				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	208				
758	Insurance - Workman's Compensation	7	113				
759	Insurance - Other	0	2				
760	Advertising Expense	0	46	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	59	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	126				
770	Bad Debt Expense	62	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	548	708				
	Total Wastewater Utility Expenses	1,530	4,437	0	0	0	0



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Polk / Lake Gibson

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	821,086
	Less:		
	Nonused and Useful Plant (1)		23,831
108.1	Accumulated Depreciation	S-6(b)	100,418
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	231,117
252	Advances for Construction	F-21	0
	Subtotal		465,719
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	47,359
	Subtotal		513,079
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		32,359
	Other (Specify):		
	Deferred Taxes		(13,814)
	Regulatory Asset		
	Cwip		710,173
	WASTEWATER RATE BASE		1,241,796
	WASTEWATER OPERATING INCOME	S-3	(36,704)
	ACHIEVED RATE OF RETURN		<u>(2.96%)</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.



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(b)	83,603
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
	<b>Net Operating Revenues</b>		<b>83,603</b>
401	<b>Operating Expenses</b>	S-10(a)	100,281
403	Depreciation Expense	S-6(a)	20,577
	Less: Amortization of CIAC	S-8(a)	6,084
	<b>Net Depreciation Expense</b>		<b>14,492</b>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		3,762
408.11	Property Taxes		7,958
408.12	Payroll Taxes		2,779
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		<b>14,500</b>
409.1	Income Taxes		(14,767)
410.1	Deferred Federal Income Taxes		5,659
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		142
	<b>Utility Operating Expenses</b>		<b>120,307</b>
	<b>Utility Operating Income</b>		<b>(36,704)</b>
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utiltiy Property		0
420	Allowances for Funds used During Construction		43,711
	<b>Total Utility Operating Income</b>		<b><u>7,007</u></b>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,527	0	0	1,527
353	Land and Land Rights	10,743	794	(633)	10,905
354	Structures and Improvements	42,814	27,163	(40,564)	29,413
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	95,990	0	0	95,990
361	Collection Sewers - Gravity	113,869	66,484	0	180,353
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	24,210	0	0	24,210
364	Flow Measuring Devices	3,478	20,974	(3,478)	20,974
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	12,887	50,159	0	63,046
371	Pumping Equipment	48,799	72,603	0	121,402
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	433,025	0	(433,025)	0
381	Plant Sewers	47,674	248,141	(47,674)	248,141
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	10,373	12,168	(10,373)	12,168
391	Transportation Equipment	1,986	2,094	(1,986)	2,094
392	Stores Equipment	83	140	(83)	140
393	Tools, Shop and Garage Equip.	1,846	1,914	(1,846)	1,914
394	Laboratory Equipment	429	509	(429)	509
395	Power Operated Equipment	2,166	2,351	(2,166)	2,351
396	Communication Equipment	3,429	5,079	(3,429)	5,079
397	Miscellaneous Equipment	64	868	(642)	868
398	Other Tangible Plant	64	0	(64)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	856,037	511,443	(546,394)	821,086

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	TREATMENT PLANT (i)	TREATMENT & DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (i)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	1,527	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	5,110	XXXXXX	5,000	XXXXXX	0	XXXXXX
354	Structures and Improvements	XXXXXX	2,250	19,361	0	0	0	7,802
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	95,990	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	180,353	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
363	Services to Customers	XXXXXX	24,210	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	20,974	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
366	Reuse Services	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	63,046	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	121,402	XXXXXXXXXX	0	0	XXXXXX
374	Reuse Distribution Services	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	0	0	0	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	248,141	0	0	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	0	0	XXXXXX
389	Other Plant and Misc Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12,168
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,094
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	140
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,914
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	509
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,351
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,079
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	868
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	1,527	328,888	203,808	253,141	0	0	33,722

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





UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Polk / Lake Gibson

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

1  
 YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,380	38	0	38
354	Structures and Improvements	15,140	401	704	1,105
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	52,685	3,196	0	3,196
361	Collection Sewers - Gravity	29,220	3,266	0	3,266
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	12,989	637	0	637
364	Flow Measuring Devices	3,478	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	7,248	1,264	0	1,264
371	Pumping Equipment	(15,143)	4,732	5,374	10,106
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	205,152	0	0	0
381	Plant Sewers	17,993	3,958	0	3,958
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	6,065	1,937	6,400	8,338
390	Office Furniture and Equip	1,947	145	2,040	2,184
391	Transportation Equipment	44	10	46	56
392	Stores Equipment	830	152	870	1,021
393	Tools, Shop and Garage Equip.	190	42	199	241
394	Laboratory Equipment	1,543	216	1,643	1,858
395	Power Operated Equipment	1,074	519	1,132	1,651
396	Communication Equipment	157	65	164	229
397	Miscellaneous Equipment	17	1	18	18
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant In Service	342,010	20,577	18,590	39,167

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,418
354	Structures and Improvements	20	(4)	15,376	(3,10)	849
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	55,882
361	Collection Sewers - Gravity	0	0	0	0	32,486
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	13,626
364	Flow Measuring Devices	0	0	3,478	(10)	0
365	Flow Measuring Installations	0	0	0	(2)	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	0
370	Receiving Walls	0	0	0	0	0
371	Pumping Equipment	0	0	5,374	(10)	8,512
374	Reuse Distribution Reservoir	0	0	0	0	(10,411)
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	205,152	(2,10)	0
381	Plant Sewers	0	0	39,655	(10)	0
382	Outfall Sewer Lines	0	0	0	0	(17,704)
389	Other Plant and Miscellaneous Equipment	2	(4)	0	0	0
390	Office Furniture and Equip	133	(4)	6,024	(3)	8,377
391	Transportation Equipment	0	0	1,937	(3)	2,062
392	Stores Equipment	0	0	21	(3)	79
393	Tools, Shop and Garage Equip.	27	(4)	855	(3)	970
394	Laboratory Equipment	7	(4)	177	(3)	246
395	Power Operated Equipment	0	0	1,591	(3)	1,810
396	Communication Equipment	24	(4)	790	(3)	1,911
397	Miscellaneous Equipment	2	(4)	80	(3)	304
398	Other Tangible Plant	0	0	35	(3)	0
	Total Depreciable Wastewater Plant In Service	214	0	280,545	280,759	100,418

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		137,933
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	26,700
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	66,484
Total Credits		93,184
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>231,117</u>

Explain all debits charged to Account 271 below:

-

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Polk / Lake Gibson

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	10	2,670 Average	26,700
Total Credits			<u>26,700</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	41,275
Debits during year: Accruals charge to Account 272 Other debits (specify):	6,084
Total Debits	6,084
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>47,359</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Polk / Lake Gibson

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>EMERALD POINT</u> COLLECTION SEWERS - GRAVITY	PROPERTY	66,484
TOTAL CREDITS		<u>66,484</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Polk / Lake Gibson

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
<b>WASTEWATER SALES:</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	271	304	82,013
521.2	Commercial Revenues	3	3	911
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	274	307	82,924
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
522	Total Measured Revenues	0	0	0
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>274</u>	<u>307</u> (6)	<u>82,924</u>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			679
Total Other Wastewater Revenues				679
Total Wastewater Operating Revenues				83,603

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



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Polk / Lake Gibson

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Reclaimed Water Sales</b>				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues From Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues From Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>83,603</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	23,370	400	133	3,570	4,038	2,461	9,691
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	5,977 (5)	106	35	946	1,070	652	2,567
710	Purchased Water	31,572	X X X X X	X X X X X	X X X X X	X X X X X	31,572	X X X X X
711	Sludge Removal	3,675	X X X X X	X X X X X	X X X X X	X X X X X	3,675	X X X X X
715	Purchased Power	12,519	0	0	2,803	0	9,566	0
716	Fuel for Power Purchased	0	0	0	0	X X X X X	0	X X X X X
718	Chemicals	1,039	0	0	0	0	1,039	0
720	Materials and Supplies	1,526	0	282	0	445	370	26
731	Contractual Services - Eng.	26	11	0	0	0	0	0
732	Contractual Services - Acct.	85	0	0	0	0	0	0
733	Contractual Services - Legal	367	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,992	0	0	0	0	2,923	0
736	Contractual Services - Other	4,293	0	0	0	0	0	935
741	Rental of Building/Real Property	244	0	0	0	0	0	0
742	Rental of Equipment	18	0	0	0	0	0	0
750	Transportation Expenses	5,088	0	0	0	29	4,438	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	458	0	0	0	0	0	0
758	Insurance - Workman's Compensation	510 (5)	5	2	43	49	30	117
759	Insurance - Other	4	0	0	0	0	0	0
760	Advertising Expense	100	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	278	0	0	0	0	0	0
770	Bad Debt Expense	138	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	6,003	3,237	0	0	0	0	0
	Total Wastewater Utility Expenses	100,281	3,759	452	7,362	5,631	56,725	13,336

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,361	1,715				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	361	240				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	5	145				
716	Fuel for Power Purchased	0	0				
718	Chemicals	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
720	Materials and Supplies	160	243				
731	Contractual Services - Eng.	0	15				
732	Contractual Services - Acct.	0	85				
733	Contractual Services - Legal	0	367				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	63	6				
736	Contractual Services - Other		3,358				
741	Rental of Building/Real Property	47	196				
742	Rental of Equipment	3	15				
750	Transportation Expenses	10	611				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	458				
758	Insurance - Workman's Compensation	16	248				
759	Insurance - Other	0	4				
760	Advertising Expense	0	100	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	278				
770	Bad Debt Expense	138	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	1,207	1,560				
	Total Wastewater Utility Expenses	3,370	9,646	0	0	0	0



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	22,497,776
Less:			
	Nonused and Useful Plant (1)		(883,603)
108.1	Accumulated Depreciation	S-6(b)	7,105,016
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	7,289,373
252	Advances for Construction	F-21	1,541,562
Subtotal			7,445,428
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	2,902,822
Subtotal			10,348,251
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		436,674
	Other (Specify):		
	Deferred Taxes		(590,768)
	Regulatory Asset		1,055,542
	Cwip		1,315,267
WASTEWATER RATE BASE			12,564,966
WASTEWATER OPERATING INCOME			S-3 1,032,779
ACHIEVED RATE OF RETURN			<u>8.22%</u>

NOTES:

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



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	3,897,078
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	269,679
<b>Net Operating Revenues</b>			<b>3,627,399</b>
401	<b>Operating Expenses</b>	S-10(a)	1,353,257
403	Depreciation Expense	S-6(a)	818,128
	Less: Amortization of CIAC	S-8(a)	291,472
<b>Net Depreciation Expense</b>			<b>526,656</b>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		175,369
408.11	Property Taxes		255,477
408.12	Payroll Taxes		41,991
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		<b>472,836</b>
409.1	Income Taxes		116,758
410.1	Deferred Federal Income Taxes		121,194
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		3,919
<b>Utility Operating Expenses</b>			<b>2,594,619</b>
<b>Utility Operating Income</b>			<b>1,032,779</b>
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	269,679
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utilitiy Property		0
420	Allowances for Funds used During Construction		33,045
<b>Total Utility Operating Income</b>			<b><u>1,335,504</u></b>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	82,857	21,102	(17,030)	86,929
354	Structures and Improvements	522,404	206,229	(179,775)	548,858
355	Power Generation Equipment	164,982	2,739	(5,000)	162,721
360	Collection Sewers - Force	1,451,792	106,007	0	1,557,799
361	Collection Sewers - Gravity	6,982,403	777,086	0	7,759,489
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,264,504	(5,002)	0	1,259,502
364	Flow Measuring Devices	5,300	0	0	5,300
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	19,632	0	0	19,632
367	Reuse Meters and Installations	4,784	0	0	4,784
370	Receiving Wells	864,772	42,025	0	906,797
371	Pumping Equipment	1,462,938	72,224	(6,237)	1,528,925
374	Reuse Distribution Services	55,971	0	0	55,971
375	Reuse Transmission and Distribution System	317,035	1,284,370	0	1,601,406
380	Treatment and Disposal Equip	5,481,206	127,857	(165,059)	5,444,004
381	Plant Sewers	888,607	0	0	888,607
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	278,886	323,067	(278,886)	323,067
390	Office Furniture and Equip	53,402	55,583	(53,402)	55,583
391	Transportation Equipment	2,244	3,713	(2,244)	3,713
392	Stores Equipment	49,644	50,829	(49,644)	50,829
393	Tools, Shop and Garage Equip.	11,529	13,525	(11,529)	13,525
394	Laboratory Equipment	58,246	62,427	(58,246)	62,427
395	Power Operated Equipment	92,199	134,856	(92,199)	134,856
396	Communication Equipment	17,263	23,053	(17,263)	23,053
397	Miscellaneous Equipment	1,734	0	(1,734)	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	20,134,335	3,301,690	(938,248)	22,497,776

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



WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
		(g)	(h)	(i)	(j)	(i)	(i)	(k)
351	Organization	0	X X X X X	X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
352	Franchises	0	X X X X X	X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights	X X X X X	12,285	0	53,542	0	0	21,102
354	Structures and Improvements	X X X X X	14,011	8,199	300,685	2,500	16,320	207,143
355	Power Generation Equipment	X X X X X	82,650	2,739	77,332	0	0	X X X X X X
360	Collection Sewers - Force	X X X X X	1,557,799	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	X X X X X	7,759,489	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
362	Special Collecting Structures	X X X X X	0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers	X X X X X	1,259,502	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices	X X X X X	5,300	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations	X X X X X	0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
366	Reuse Services	X X X X X	0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations	X X X X X	0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
370	Receiving Wells	X X X X X	0	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment	X X X X X	X X X X X	906,797	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Services	X X X X X	X X X X X	1,142,434	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip	X X X X X	X X X X X	X X X X X	4,534,675	909,329	1,601,406	X X X X X X
381	Plant Sewers	X X X X X	X X X X X	X X X X X	864,046	24,560	X X X X X X X X	X X X X X X X
382	Outfall Sewer Lines	X X X X X	X X X X X	X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment	0	X X X X X	0	0	0	0	X X X X X X
390	Office Furniture and Equip	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	323,067
391	Transportation Equipment	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	55,583
392	Stores Equipment	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	3,713
393	Tools, Shop and Garage Equip.	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	50,829
394	Laboratory Equipment	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	13,525
395	Power Operated Equipment	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	62,427
396	Communication Equipment	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	134,856
397	Miscellaneous Equipment	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	23,053
398	Other Tangible Plant	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Allocated General Plant	X X X X X	X X X X X	X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	0	10,691,035	2,060,169	5,830,281	1,004,917	2,016,077	895,298

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



UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lee / Lehigh

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Lee / Lehigh

YEAR OF REPORT  
DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	5,000	5,000
354	Structures and Improvements	(256,236)	11,484	18,680	30,163
355	Power Generation Equipment	62,128	8,068	0	8,068
360	Collection Sewers - Force	161,269	50,110	0	50,110
361	Collection Sewers - Gravity	2,793,652	163,635	0	163,635
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	447,623	33,191	0	33,191
364	Flow Measuring Devices	3,586	1,060	0	1,060
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	6,462	516	0	516
367	Reuse Meters and Installations	1,802	239	0	239
370	Receiving Wells	154,878	29,497	0	29,497
371	Pumping Equipment	449,951	83,259	54,929	138,189
374	Reuse Distribution Reservoir	21,704	3,112	0	3,112
375	Reuse Transmission and Distribution Mains	105,818	27,434	0	27,434
380	Treatment and Disposal Equip	1,918,749	299,209	191	299,401
381	Plant Sewers	78,628	25,414	0	25,414
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	163,061	51,438	169,930	221,368
391	Transportation Equipment	52,355	3,839	54,154	57,992
392	Stores Equipment	1,190	256	1,231	1,487
393	Tools, Shop and Garage Equip.	22,324	4,027	23,091	27,118
394	Laboratory Equipment	5,098	1,118	5,274	6,391
395	Power Operated Equipment	41,486	5,722	43,617	49,339
396	Communication Equipment	28,877	13,767	30,067	43,834
397	Miscellaneous Equipment	4,220	1,717	4,365	6,082
398	Other Tangible Plant	451	17	467	484
	Total Depreciable Wastewater Plant In Service	6,269,078	818,128	410,995	1,229,123

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

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

YEAR OF REPORT  
DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	5,000	5,000	0
354	Structures and Improvements	518	0	12,409	12,928	(239,000)
355	Power Generation Equipment	0	0	5,000	5,000	65,195
360	Collection Sewers - Force	0	0	0	0	211,379
361	Collection Sewers - Gravity	0	0	0	0	2,957,287
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	480,814
364	Flow Measuring Devices	0	0	0	0	4,646
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	6,979
367	Reuse Meters and Installations	0	0	0	0	2,041
370	Receiving Wells	0	0	0	0	184,374
371	Pumping Equipment	9,282	0	35,694	44,976	543,164
374	Reuse Distribution Reservoir	0	0	0	0	24,816
375	Reuse Transmission and Distribution Mains	0	0	0	0	133,251
380	Treatment and Disposal Equip	2,779	0	7,758	10,537	2,207,613
381	Plant Sewers	0	0	0	0	104,042
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	47	0	161,976	162,023	222,406
390	Office Furniture and Equip	3,520	0	52,077	55,597	54,751
391	Transportation Equipment	0	0	574	574	2,104
392	Stores Equipment	710	0	22,981	23,692	25,751
393	Tools, Shop and Garage Equip.	194	0	4,767	4,961	6,528
394	Laboratory Equipment	0	0	42,757	42,757	48,068
395	Power Operated Equipment	639	0	21,334	21,973	50,739
396	Communication Equipment	56	0	2,177	2,233	8,069
397	Miscellaneous Equipment	0	0	935	935	0
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant In Service	17,747	0	375,439	393,185	7,105,016

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lee / Lehigh

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		6,584,895
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	380,829
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	349,023
Total Credits		729,852
Less debits charged during the year (All debits) charged during the year must be explained below)		25,374
Total Contributions in Aid of Construction		<u>7,289,373</u>

Explain all debits charged to Account 271 below:

RECLASS CIAC TO BURNT STORE-COLL. SEWER GRAVITY	16,274
RECLASS CIAC TO BURNT STORE-SERVICES	9,100

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lee / Lehigh

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	293	1,300 Average	380,829
Total Credits			<u>380,829</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	2,611,350
Debits during year: Accruals charge to Account 272 Other debits (specify):	291,472
Total Debits	291,472
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>2,902,822</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lee / Lehigh

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<b><u>ANDRO ISLE APARTMENTS #1422</u></b>		
PLANT CAPACITY FEES		256,254
MAIN EXTENSION CHARGE		94,617
<b><u>BETH STACY PLACE #1447</u></b>		
SERVICES	PROPERTY	2,098
PLANT CAPACITY FEES	CASH RECEIVABLE	(6,789)
MAIN EXTENSION CHARGE	CASH RECEIVABLE	(2,507)
<b><u>DISCOUNT AUTO PARTS</u></b>		
COLLECTION SEWERS - FORCE	PROPERTY	1,200
<b><u>LEESAR REGIONAL MEDICAL CENTER</u></b>		
COLLECTION SEWERS - GRAVITY	PROPERTY	2,150
<b><u>WALLYWASH CAR WASH</u></b>		
SERVICES	PROPERTY	2,000
<b>TOTAL CREDITS</b>		<b><u><u>349,023</u></u></b>





**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
<b>WASTEWATER SALES:</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	4	2	1,126
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	4	2	1,126
Measured Revenues:				
522.1	Residential Revenues	7,077	7,250	2,884,608
522.2	Commercial Revenues	285	290	678,080
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	1	6,496
522	Total Measured Revenues	7,362	7,541	3,569,183
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	1	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>7,366</u>	<u>7,544</u> (6)	<u>3,570,309</u>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			280,146
	Unbilled Revenue			46,622
Total Other Wastewater Revenues				326,768
Total Wastewater Operating Revenues				3,897,078

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Lee / Lehigh

**WASTEWATER OPERATING REVENUES**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Reclaimed Water Sales</b>				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues From Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues From Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>3,897,078</u>

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Lee / Lehigh

YEAR OF REPORT  
DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	388,267	64,051	7,241	9,346	39,526	117,858	68,575
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	97,170 (5)	16,967	1,918	2,476	10,471	31,221	18,166
710	Purchased Water	0	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	20,604	X X X X X	X X X X X	X X X X X	X X X X X	20,604	0
715	Purchased Power	210,868	32	0	92,620	114,231	114,231	0
716	Fuel for Power Purchased	0	0	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	92,540	0	0	0	0	92,540	0
720	Materials and Supplies	137,410	0	67,066	0	30,179	7,980	21,485
731	Contractual Services - Eng.	19,887	293	0	0	0	19,206	0
732	Contractual Services - Acct.	2,256	0	0	0	0	0	0
733	Contractual Services - Legal	9,744	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	66,564	0	0	0	0	64,727	0
736	Contractual Services - Other	106,237	3,968	0	0	0	0	13,118
741	Rental of Building/Real Property	6,470	0	0	0	0	0	0
742	Rental of Equipment	483	0	0	0	0	0	0
750	Transportation Expenses	27,104	0	0	0	10,065	549	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	12,167	0	0	0	0	0	0
758	Insurance - Workman's Compensation	10,734 (5)	775	88	113	478	1,426	830
759	Insurance - Other	104	0	0	0	0	0	0
760	Advertising Expense	2,664	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	3,428	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	7,388	0	0	0	0	0	0
770	Bad Debt Expense	3,653	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	127,516	52,126	897	0	1,033	0	0
	Total Wastewater Utility Expenses	1,353,257	138,212	77,210	104,555	91,751	470,342	122,174

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Lee / Lehigh

YEAR OF REPORT  
DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (f)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	36,137	45,533				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	9,573	6,378				
710	Purchased Water	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
711	Sludge Removal	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
715	Purchased Power	137	3,847				
716	Fuel for Power Purchased	0	0				
718	Chemicals	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
720	Materials and Supplies	4,243	6,457				
731	Contractual Services - Eng.	0	388				
732	Contractual Services - Acct.	0	2,256				
733	Contractual Services - Legal	0	9,744				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1,667	170				
736	Contractual Services - Other		89,152				
741	Rental of Building/Real Property	1,256	5,214				
742	Rental of Equipment	84	399				
750	Transportation Expenses	256	16,234				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	12,167				
758	Insurance - Workman's Compensation	437	6,587				
759	Insurance - Other	0	104				
760	Advertising Expense	0	2,664	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	3,428	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	0	7,388	X X X X X X	X X X X X X	X X X X X X	X X X X X X
770	Bad Debt Expense	3,653	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	32,038	41,421				
	Total Wastewater Utility Expenses	89,482	259,531	0	0	0	0



UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Leilani Heights

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$746,464
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	385,146
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	63,369
252	Advances for Construction	F-21	
	Subtotal		<u>\$297,949</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$16,593
	Subtotal		<u>\$314,542</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)		77,585
	Other (Specify):		0
	Deferred Taxes		(20,344)
	Regulatory Asset		52,849
	Cwip		17,472
	WASTEWATER RATE BASE		\$442,103
	WASTEWATER OPERATING INCOME	S-3	(23,107)
	ACHIEVED RATE OF RETURN		<u><u>-5.23%</u></u>

NOTES:

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





## WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	182,544
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
<b>Net Operating Revenues</b>			182,544
401	<b>Operating Expenses</b>	S-10(a)	240,436
403	Depreciation Expense	S-6(a)	33,378
	Less: Amortization of CIAC	S-8(a)	81,183
<b>Net Depreciation Expense</b>			(47,804)
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		8,214
408.11	Property Taxes		6,912
408.12	Payroll Taxes		769
408.13	Other Taxes and Licenses		-
408	<b>Total Taxes Other Than Income</b>		15,896
409.1	Income Taxes		(6,733)
410.1	Deferred Federal Income Taxes		3,729
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		127
<b>Utility Operating Expenses</b>			205,651
<b>Utility Operating Income</b>			(23,107)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
<b>Total Utility Operating Income</b>			<u>(23,107)</u>

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	4,760	0	0	4,760
353	Land and Land Rights	19,146	1,111	(904)	19,352
354	Structures and Improvements	46,875	10,900	(9,541)	48,234
355	Power Generation Equipment	31,048	0	0	31,048
360	Collection Sewers - Force	152,340	0	0	152,340
361	Collection Sewers - Gravity	41,416	9,997	0	51,413
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	68,064	0	0	68,064
364	Flow Measuring Devices	1,438	0	0	1,438
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	13,292	1,105	0	14,396
371	Pumping Equipment	99,246	0	0	99,246
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	210,822	3,565	600	214,987
381	Plant Sewers	6,082	0	0	6,082
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	14,802	17,001	(14,802)	17,001
391	Transportation Equipment	2,834	2,925	(2,834)	2,925
392	Stores Equipment	119	195	(119)	195
393	Tools, Shop and Garage Equip.	2,635	2,675	(2,635)	2,675
394	Laboratory Equipment	612	712	(612)	712
395	Power Operated Equipment	3,091	3,285	(3,091)	3,285
396	Communication Equipment	4,893	7,097	(4,893)	7,097
397	Miscellaneous Equipment	916	1,213	(916)	1,213
398	Other Tangible Plant	92	0	(92)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	724,523	61,780	(39,840)	746,464

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
352	Franchises	4,760	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
353	Land and Land Rights	0	7,396	0	10,846	0	0	1,110
354	Structures and Improvements	0	0	0	37,333	0	0	10,901
355	Power Generation Equipment	0	0	0	31,048	0	0	X X X X X X X X
360	Collection Sewers - Force	X X X X X X	152,340	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity	X X X X X X	51,413	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
362	Special Collecting Structures	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
363	Services to Customers	X X X X X X	68,064	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices	X X X X X X	1,438	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
366	Reuse Services	X X X X X X	X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
367	Reuse Meters and Installations	X X X X X X	X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
370	Receiving Wells	X X X X X X	X X X X X X	14,396	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
371	Pumping Equipment	X X X X X X	X X X X X X	79,924	X X X X X X X X	19,322	X X X X X X X X	X X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
375	Reuse Transmission and Distribution Systems	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
380	Treatment and Disposal Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
381	Plant Sewers	X X X X X X	X X X X X X	X X X X X X	147,057	67,930	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines	X X X X X X	X X X X X X	X X X X X X	0	6,082	X X X X X X X X	X X X X X X X X
389	Other Plant and Misc. Equipment	0	0	0	0	0	X X X X X X X X	X X X X X X X X
390	Office Furniture and Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
391	Transportation Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
392	Stores Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
393	Tools, Shop and Garage Equip.	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
394	Laboratory Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
395	Power Operated Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
396	Communication Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
397	Miscellaneous Equipment	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
398	Other Tangible Plant	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
	Allocated General Plant	X X X X X X	X X X X X X	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
	Total Wastewater Plant	4,760	280,651	94,320	226,284	93,334	0	47,115

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, 2001

SYSTEM NAME: Martin / Leifani Heights

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	2,051	119	0	119
354	Structures and Improvements	(12,529)	1,209	983 (3)	2,192
355	Power Generation Equipment	19,596	1,552	0	1,552
360	Collection Sewers - Force	86,035	5,073	0	5,073
361	Collection Sewers - Gravity	2,026	1,030	0	1,030
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	39,391	1,790	0	1,790
364	Flow Measuring Devices	176	288	0	288
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	10,901	461	0	461
371	Pumping Equipment	51,611	5,518	0	5,518
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	130,345	11,854	600 (2)	12,454
381	Plant Sewers	3,561	174	0	174
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	8,654	2,707	8,942 (3)	11,649
391	Transportation Equipment	2,779	202	2,850 (3)	3,052
392	Stores Equipment	63	13	65 (3)	78
393	Tools, Shop and Garage Equip.	1,185	212	1,215 (3)	1,427
394	Laboratory Equipment	271	59	278 (3)	366
395	Power Operated Equipment	2,202	301	2,295 (3)	2,596
396	Communication Equipment	1,533	724	1,582 (3)	2,307
397	Miscellaneous Equipment	224	90	230 (3)	320
398	Other Tangible Plant	24	1	25 (3)	25
	Total Depreciable Wastewater Plant In Service	350,097	33,378	19,065	52,443

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Leilani Heights

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	2,170
354	Structures and Improvements	27	(4)	661	688	(11,025)
355	Power Generation Equipment	0	0	0	0	21,148
360	Collection Sewers - Force	0	0	0	0	91,107
361	Collection Sewers - Gravity	0	0	0	0	3,056
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	41,181
364	Flow Measuring Devices	0	0	0	0	464
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	11,362
371	Pumping Equipment	0	0	0	0	57,129
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	142,799
381	Plant Sewers	0	0	0	0	3,734
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	2	(4)	8,597	(3)	11,704
390	Office Furniture and Equip	185	(4)	2,764	(3)	2,881
391	Transportation Equipment	0	(4)	31	(3)	111
392	Stores Equipment	37	(4)	1,219	(3)	1,355
393	Tools, Shop and Garage Equip.	10	(4)	253	(3)	344
394	Laboratory Equipment	0	(4)	2,269	(3)	2,530
395	Power Operated Equipment	34	(4)	1,136	(3)	2,670
396	Communication Equipment	3	(4)	116	(3)	425
397	Miscellaneous Equipment	0	(4)	49	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	299	0	17,096	17,395	385,146

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Leilani Heights

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		61,589
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	1,780
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		1,780
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>63,369</u>

Explain all debits charged to Account 271 below:

None



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Leilani Heights

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	1,780 AVERAGE	1,780
Total Credits			<u>1,780</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	14,342
Debits during year: Accruals charge to Account 272 Other debits (specify):	81,183
Total Debits	81,183
Credits during year (specify): physical invento	78,932
Total Credits	78,932
Balance end of year	<u>16,593</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Leilani Heights

**WASTEWATER CIAC SCHEDULE "B"**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		0
TOTAL CREDITS		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Leilani Heights

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR REVENUE (c)	YEAR END REVENUE (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	390	391	176,646
522.2	Commercial Revenues	1	1	6,604
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>391</u>	<u>392</u>	<u>183,250</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>391</u>	<u>392 (6)</u>	<u>183,250</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			(706)
Total Other Wastewater Revenues				(706)
Total Wastewater Operating Revenues				<u>182,544</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 2001

SYSTEM NAME: Martin / Leilani Heights

WASTEWATER OPERATING REVENUES

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

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

YEAR OF REPORT  
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	9,910	0	818	0	126	4,498	170
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,326 (5)	0	217	0	33	1,192	45
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	9,495	XXXXXX	XXXXXX	XXXXXX	XXXXXX	9,495	0
715	Purchased Power	1,499	0	0	380	XXXXXX	910	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	281	0	0	0	0	281	0
720	Materials and Supplies	9,976	0	6,034	0	3,341	38	0
731	Contractual Services - Eng.	36	15	0	0	0	0	0
732	Contractual Services - Acct.	119	0	0	0	0	0	0
733	Contractual Services - Legal	513	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	355	0	0	0	0	258	0
736	Contractual Services - Other	197,617	0	0	0	0	192,063	863
741	Rental of Building/Real Property	340	0	0	0	0	0	0
742	Rental of Equipment	25	0	0	0	0	0	0
750	Transportation Expenses	1,108	0	0	0	0	240	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	640	0	0	0	0	0	0
758	Insurance - Workman's Compensation	438 (5)	0	10	0	2	54	2
759	Insurance - Other	5	0	0	0	0	0	0
760	Advertising Expense	140	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	180	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	389	0	0	0	0	0	0
770	Bad Debt Expense	192	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,851	986	0	0	0	0	0
	Total Wastewater Utility Expenses	240,436	1,001	7,078	380	3,502	209,028	1,080

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

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,902	2,396				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	504	336				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	7	202				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	223	340				
731	Contractual Services - Eng.	0	20				
732	Contractual Services - Acct.	0	119				
733	Contractual Services - Legal	0	513				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	88	9				
736	Contractual Services - Other	66	4,692				
741	Rental of Building/Real Property	4	274				
742	Rental of Equipment	21	21				
750	Transportation Expenses	13	854				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	640				
758	Insurance - Workman's Compensation	23	347				
759	Insurance - Other	0	5				
760	Advertising Expense	0	140	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	180	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	389				
770	Bad Debt Expense	192	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,686	2,180				
	Total Wastewater Utility Expenses	4,709	13,657	0	0	0	0

## FLORIDA WATER SERVICE CORPORATION

### FOOTNOTES TO THE 2001 ANNUAL REPORT

- 1) In 2001, 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 2001, 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 2000 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 2000 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 labor charges.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2001.
- 7) Retirement of the plant's assets resulting from the condemnation of Sugar Mill Country Club facility by the City of New Smyrna Beach in 2001.
- 8) 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.



## Fire Fighting Capabilities

2001 W-14 Exhibit Q-7

Water Plant Name	Plant #	Total Reservoir Capacity (gals)	Total High Service pump capacity (gpm)	Comments
Amelia Island	1518	1,000,000	9,220	
Apple Valley	332	100,000	2,250	
Beacon Hills/Cobblestone	886	433,600	6,275	
Beecher's Point	472			Interconnected to Welaka
Buenventura Lakes	785	1,206,000	7,200	
Burnt Store	2202	1,000,000	2,400	
Chuluota	335	150,000	1,950	
Citrus Springs	906	500,000	4,200	Includes all direct wells
Deltona Lakes	1806	7,150,000	23,500	Includes all direct wells
Dol Ray	336	8,000	500	
Druid Hills	334	30,000	500	Wells can be valved to go direct.
Fountains	772	20,000	1,500	
Fox Run	679	50,000	850	
Gibsonia	215		270	Includes all direct wells
Grand Terrace	575		600	Includes all direct wells
Keystone Heights\Club	1094		1,750	Includes all direct wells
Lake Ajay	773	15,000	320	
Lake Gibson	210		1,100	Includes all direct wells
Lake Harriet	323	25,000	400	Emergency interconnect to Altamonte Springs
Lakeside	995		1,250	Includes all direct wells
Lehigh	2901	2,250,000	4,250	
Leisure Lakes/Covered Bridge	2401	15,000	400	
Leilani Heights	675		470	Includes all direct wells
Marco Island	2601	6,500,000	22,700	
Marco Shores	2602	500,000	2,700	
Marion Oaks	1106	1,000,000	2,700	Includes all direct wells
Meredith Manor	330	50,000	1,150	
Morning View	562		425	Includes all direct wells
Oak Forest	993		630	Includes all direct wells
Palisades	579		1,600	Includes all direct wells
Palm Coast	3001	6,650,000	11,800	
Palm Terrace	1429		160	Well and Interconnects
Pine Ridge	907		2,855	Includes all direct wells

**Fire Fighting Capabilities**

Water Plant Name	Plant #	Total Reservoir Capacity (gals)	Total High Service pump capacity (gpm)	Comments
Pine Ridge Estates	782	45,000	680	
Point O Woods	987		1,250	Includes all direct wells
Quail Ridge	578		650	Includes all direct wells
Remington Forest	2302	34,000	600	
Rosemont	988		865	Includes all direct wells
Salt Springs	1115		633	Includes all direct wells
Seaboard	1906	1,000,000	3,850	Interconnected to City of Tampa
Silver Lake Estates	574	50,000	4,420	Interconnected to Western Shores
Skycrest	551		675	Includes all direct wells
Spring Gardens	994		168	Well and Interconnect to Hernando County
Spring Hill	2701	4,500,000	25,060	Includes all direct wells
Spruce Creek Golf & CC	1120		4,500	Includes all direct wells
Spruce Creek Preserve	1121		1,650	Includes all direct wells
Spruce Creek South	1122		2,650	Includes all direct wells
Stonecrest	1130		3,000	Includes all direct wells
Sugar Mill Country Club	1801	500,000	2,250	
Sugar Mill Woods	989	500,000	7,000	Includes all direct wells
Sunny Hills	2801	60,000	1,050	Includes all direct wells
Sunshine Parkway	560	108,000	3,400	
Valencia Terrace	554		1,100	Includes all direct wells
Valrico Hills	1901		800	Includes all direct wells
Woodmere	888	455,000	3,100	
Zephyr Shores	1427		120	Well and Interconnect to Pasco County

## REUSE END USERS

List for each source for reuse:

System Name	System Number	Reuse End User	Gallons Used
Amelia Island	1518	Amelia Links, Long Pointe & Summer Beach Golf Courses	236,114,000
Buenaventura Lakes	785	Buenaventura Lakes Golf Course	36,976,100
Deltona Lakes	1806	Deltona Hills Golf Course	95,145,901
		Residential Reuse	13,361,550
Florida Central Commerce Pa	340	Green space irrigation system	11,903,000
Lehigh	2901	Lehigh Arces North Golf Course	37,984,500
		Lehigh Arces Mirror Lakes Golf Course	27,061,600
Marco Island	2601	Marco Island Golf Course	92,994,000
		Marco Shores Golf Course	96,578,800
		Hideaway Beach Golf Course	80,176,000
		Condo Associations & Residential use	145,152,780
Palm Coast	3001	City of Marco - Medians	988,420
		GrandHaven Golf Course & Residential common areas.	141,413,000
Point O Woods	987	Hammock Dunes Golf Course & Residential common areas.	436,221,370
		Point O' Woods County Club Golf Course	7,689,000
Spring Hill	2701	Timber Pines Golf Course	536,576,000
Spruce Creek CC	1120	Spruce Creek County Club Golf Course	54,705,560
Spruce Creek Preserve	1120	Spruce Creek Preserve Golf Course	22,019,560