

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$3,720,092
	Less:		
	Nonused and Useful Plant (1)		294,304
108	Accumulated Depreciation	S-6(b)	1,859,762
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	331,253
252	Advances for Construction	F-21	67,504
	Subtotal		<u>\$1,167,269</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$147,663
	Subtotal		<u>\$1,314,932</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)		80,910
	Other (Specify):		0
	Deferred Taxes		(114,832)
	Regulatory Asset		186,757
	Cwip		114,704
	WASTEWATER RATE BASE		\$1,582,471
	WASTEWATER OPERATING INCOME	S-3	259,636
	ACHIEVED RATE OF RETURN		<u>16.41%</u>

NOTES:

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



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	764,861
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			764,861
401	Operating Expenses	S-10(a)	250,741
403	Depreciation Expense	S-6(a)	144,003
	Less: Amortization of CIAC	S-8(a)	12,718
Net Depreciation Expense			131,285
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		34,419
408.11	Property Taxes		27,495
408.12	Payroll Taxes		4,070
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		65,983
409.1	Income Taxes		39,367
410.1	Deferred Federal Income Taxes		17,200
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		649
Utility Operating Expenses			505,225
Utility Operating Income			259,636
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>259,636</u></u>

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

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	2,928	0	0	2,928
353	Land and Land Rights	6,864	3,763	(3,068)	7,559
354	Structures and Improvements	77,312	36,935	(32,382)	81,865
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	264,110	0	0	264,110
361	Collection Sewers - Gravity	1,359,552	0	0	1,359,552
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	315,849	0	0	315,849
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	131,541	0	0	131,541
371	Pumping Equipment	220,763	3,494	0	224,258
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	1,075,594	0	0	1,075,594
381	Plant Sewers	137,895	0	0	137,895
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	50,235	57,606	(50,235)	57,606
390	Office Furniture and Equip	9,911	9,911	(9,619)	9,911
391	Transportation Equipment	404	662	(404)	662
392	Stores Equipment	8,942	9,063	(8,942)	9,063
393	Tools, Shop and Garage Equip.	2,077	2,412	(2,077)	2,412
394	Laboratory Equipment	10,492	11,131	(10,492)	11,131
395	Power Operated Equipment	16,608	24,046	(16,608)	24,046
396	Communication Equipment	3,109	4,111	(3,109)	4,111
397	Miscellaneous Equipment	312	0	(312)	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	3,694,207	163,134	(137,249)	3,720,092

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

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

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	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
352	Franchises	2,928	X X X X X X X	X X X X X X X	X X X X 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	3,797	0	0	0	0	3,793
354	Structures and Improvements	X X X X X X X	0	0	0	0	0	36,935
355	Power Generation Equipment	X X X X X X X	0	0	44,930	0	0	X X X X X X X
360	Collection Sewers - Force	X X X X X X X	264,110	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	1,359,552	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
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	315,849	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
364	Flow Measuring Devices	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
365	Flow Measuring Installations	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
366	Reuse Services	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
367	Reuse Meters and Installations	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
370	Receiving Wells	X X X X X X X	X X X X X X X	131,541	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
371	Pumping Equipment	X X X X X X X	X X X X X X X	216,827	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
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 Syste	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip	X X X X X X X	X X X X X X X	X X X X X X X	966,794	108,800	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	137,895	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	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment	0	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
390	Office Furniture and Equip	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
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
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
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
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
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
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
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
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
398	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
	Total Wastewater Plant	2,928	1,943,308	348,368	1,149,619	116,231	0	159,640

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 / Marion Oaks

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	2,010	73	0	73
354	Structures and Improvements	29,801	1,544	3,331	4,874
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	98,377	8,795	0	8,795
361	Collection Sewers - Gravity	500,259	30,182	0	30,182
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	131,353	8,307	0	8,307
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	60,979	4,380	0	4,380
371	Pumping Equipment	152,302	12,372	0	12,372
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	660,679	59,803	0	59,803
381	Plant Sewers	19,002	3,944	0	3,944
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	29,372	9,172	0	39,472
390	Office Furniture and Equip	9,431	684	30,300	10,341
391	Transportation Equipment	214	46	9,656	10,341
392	Stores Equipment	4,021	718	220	265
393	Tools, Shop and Garage Equip.	918	199	4,117	4,835
394	Laboratory Equipment	7,473	1,020	940	1,140
395	Power Operated Equipment	5,202	2,455	7,777	8,798
396	Communication Equipment	760	306	5,361	7,816
397	Miscellaneous Equipment	81	3	778	1,084
398	Other Tangible Plant			83	86
	Total Depreciable Wastewater Plant In Service	1,712,235	144,003	62,564	206,567

S-6(a)

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

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

YEAR OF REPORT
 DECEMBER 31, 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	2,084
354	Structures and Improvements	92 (4)	0	2,245 (3)	2,337	32,339
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	107,172
361	Collection Sewers - Gravity	0	0	0	0	530,441
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	139,660
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	65,359
371	Pumping Equipment	0	0	0	0	164,674
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	720,482
381	Plant Sewers	0	0	0	0	22,946
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	8 (4)	0	29,178 (3)	29,187	39,657
390	Office Furniture and Equip	628 (4)	0	9,381 (3)	10,009	9,763
391	Transportation Equipment	0 (4)	0	104 (3)	104	375
392	Stores Equipment	127 (4)	0	4,138 (3)	4,265	4,592
393	Tools, Shop and Garage Equip.	35 (4)	0	859 (3)	894	1,164
394	Laboratory Equipment	0 (4)	0	7,699 (3)	7,699	8,571
395	Power Operated Equipment	114 (4)	0	3,856 (3)	3,970	9,047
396	Communication Equipment	10 (4)	0	396 (3)	406	1,439
397	Miscellaneous Equipment	0 (4)	0	168 (3)	168	0
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant In Service	1,014	0	58,026	59,039	1,859,762

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Marion Oaks

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		331,253
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>331,253</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 Installations	1		0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	134,945
Debits during year: Accruals charge to Account 272 Other debits (specify):	12,718
Total Debits	12,718
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>147,663</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Marion Oaks

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 / Marion Oaks

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	1	446
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	446
Measured Revenues:				
522.1	Residential Revenues	1,303	1,304	681,420
522.2	Commercial Revenues	23	23	82,952
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>1,326</u>	<u>1,327</u>	<u>764,372</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>1,327</u>	<u>1,328</u> (6)	<u>764,818</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			43
Total Other Wastewater Revenues				43
Total Wastewater Operating Revenues				<u>764,861</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Marion Oaks

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>764,861</u>

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

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	44,278	137	204	0	16,832	11,351	1,191
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	10,716	36	54	0	4,459	3,007	315
710	Purchased Water	4,714	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,714	XXXXXX
711	Sludge Removal	54,577	XXXXXX	XXXXXX	XXXXXX	XXXXXX	54,577	XXXXXX
715	Purchased Power	24,031	0	0	9,836	XXXXXX	13,484	XXXXXX
716	Fuel for Power Purchased	0	0	0	0	XXXXXX	0	XXXXXX
718	Chemicals	3,958	0	0	0	0	3,958	0
720	Materials and Supplies	16,644	0	706	0	10,986	1,086	1,958
731	Contractual Services - Eng.	121	52	0	0	0	0	0
732	Contractual Services - Acct.	402	0	0	0	0	0	0
733	Contractual Services - Legal	1,737	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	10,996	0	0	0	0	10,668	0
736	Contractual Services - Other	16,808	0	0	911	0	0	0
741	Rental of Building/Real Property	1,154	0	0	0	0	0	0
742	Rental of Equipment	86	0	0	0	0	0	0
750	Transportation Expenses	33,237	0	0	0	56	30,240	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	2,170	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,612	2	2	0	204	137	14
759	Insurance - Other	19	0	0	0	0	0	0
760	Advertising Expense	475	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	611	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	1,317	0	0	0	0	0	0
770	Bad Debt Expense	651	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	20,427	7,234	0	0	95	0	0
	Total Wastewater Utility Expenses	250,741	7,461	966	10,748	32,632	133,223	3,479

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (f)	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	6,444	8,119				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,707	1,137				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	24	686	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	757	1,151				
731	Contractual Services - Eng.	0	69				
732	Contractual Services - Acct.	0	402				
733	Contractual Services - Legal	0	1,737				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	297	30				
736	Contractual Services - Other		15,897				
741	Rental of Building/Real Property	224	930				
742	Rental of Equipment	15	71				
750	Transportation Expenses	46	2,895				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	2,170				
758	Insurance - Workman's Compensation	78	1,174				
759	Insurance - Other	0	19				
760	Advertising Expense	0	475	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	611	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	1,317				
770	Bad Debt Expense	651	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,713	7,386				
	Total Wastewater Utility Expenses	15,956	46,277	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)	\$39,462
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	20,597
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	27,771
252	Advances for Construction	F-21	
	Subtotal		<u>(\$8,905)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$14,072
	Subtotal		<u>\$5,167</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		5,708
	Other (Specify):		0
	Deferred Taxes		2,157
	Regulatory Asset		4,379
	Cwip		67
	WASTEWATER RATE BASE		\$17,477
	WASTEWATER OPERATING INCOME	S-3	(4,904)
	ACHIEVED RATE OF RETURN		<u><u>-28.06%</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: Seminole / Meredith Manor

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	14,332
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			14,332
401	Operating Expenses	S-10(a)	17,688
403	Depreciation Expense	S-6(a)	1,291
	Less: Amortization of CIAC	S-8(a)	633
Net Depreciation Expense			658
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		682
408.11	Property Taxes		38
408.12	Payroll Taxes		295
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		1,015
409.1	Income Taxes		(886)
410.1	Deferred Federal Income Taxes		754
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		7
Utility Operating Expenses			19,236
Utility Operating Income			(4,904)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(4,904)</u></u>

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

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	0	0	0	0
353	Land and Land Rights	65	79	(65)	79
354	Structures and Improvements	683	774	(683)	775
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	25,157	0	0	25,157
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,314	0	0	2,314
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	2,128	0	0	2,128
371	Pumping Equipment	6,515	0	0	6,515
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	1,060	1,208	(1,060)	1,208
391	Transportation Equipment	203	208	(203)	208
392	Stores Equipment	9	14	(9)	14
393	Tools, Shop and Garage Equip	189	190	(189)	190
394	Laboratory Equipment	44	51	(44)	51
395	Power Operated Equipment	221	233	(221)	233
396	Communication Equipment	350	504	(350)	504
397	Miscellaneous Equipment	66	86	(66)	86
398	Other Tangible Plant	7	0	(7)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	39,010	3,348	(2,896)	39,462

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

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

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	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	0	0	0	79
354	Structures and Improvements	XXXXXX	0	0	0	0	0	775
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	25,157	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	2,314	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	2,128	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	6,515	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	0	0	0	0	0	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,208
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	208
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	14
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	190
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	51
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	233
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	504
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	86
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	27,472	8,642	0	0	0	3,348

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 / Meredith Manor

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	69	3	70	73
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	11,672	559	0	559
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	988	61	0	61
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	2,128	0	0	0
371	Pumping Equipment	3,171	362	0	362
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	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	620	192	636	828
390	Office Furniture and Equip	199	14	203	217
391	Transportation Equipment	5	1	5	6
392	Stores Equipment	85	15	86	101
393	Tools, Shop and Garage Equip.	19	4	20	24
394	Laboratory Equipment	158	21	163	185
395	Power Operated Equipment	110	51	112	164
396	Communication Equipment	16	6	16	23
397	Miscellaneous Equipment	2	0	2	2
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant In Service	19,240	1,291	1,312	2,603

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

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

YEAR OF REPORT
 DECEMBER 31, 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	0
354	Structures and Improvements	2	(4)	48	(3)	92
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	12,230
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,049
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	2,128
371	Pumping Equipment	0	0	0	0	3,533
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	616	(3)	832
390	Office Furniture and Equip	13	(4)	198	(3)	205
391	Transportation Equipment	0	(4)	2	(3)	8
392	Stores Equipment	3	(4)	87	(3)	90
393	Tools, Shop and Garage Equip.	1	(4)	18	(3)	24
394	Laboratory Equipment	0	(4)	162	(3)	180
395	Power Operated Equipment	2	(4)	82	(3)	190
396	Communication Equipment	0	(4)	8	(3)	30
397	Miscellaneous Equipment	0	(4)	4	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	21	0	1,225	1,246	20,597

* 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 / Meredith Manor

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		27,771
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>27,771</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Meredith Manor

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	13,439
Debits during year: Accruals charge to Account 272 Other debits (specify):	633
Total Debits	633
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>14,072</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Meredith Manor

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 / Meredith Manor

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	25	24	9,790
522.2	Commercial Revenues	3	3	4,489
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>28</u>	<u>27</u>	<u>14,279</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>28</u>	<u>27 (6)</u>	<u>14,279</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			53
Total Other Wastewater Revenues				53
Total Wastewater Operating Revenues				<u>14,332</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Seminole / Meredith Manor

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>14,332</u>

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	1	2	3	4	5	6
(a)	(b)	(c)	COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	2,463	196	0	54	1,680	228	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	631	52	0	14	445	60	0
710	Purchased Water	10,850	XXXXXX	XXXXXX	XXXXXX	XXXXXX	10,850	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	323	0	0	308	XXXXXX	0	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	1,105	0	721	0	11	86	247
731	Contractual Services - Eng.	3	1	0	0	0	0	0
732	Contractual Services - Acct.	8	0	0	0	0	0	0
733	Contractual Services - Legal	36	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	7	0	0	0	0	0	0
736	Contractual Services - Other	333	0	0	0	0	0	0
741	Rental of Building/Real Property	24	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	694	0	0	0	0	633	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	46	0	0	0	0	0	0
758	Insurance - Workman's Compensation	52	2	0	1	20	3	0
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	10	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	13	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	28	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	14	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	14	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,046	771	0	0	0	0	0
	Total Wastewater Utility Expenses	17,688	1,023	721	376	2,157	11,859	247

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	.8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (i)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	135	170				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	36	24				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	14				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	16	24				
731	Contractual Services - Eng.	0	1				
732	Contractual Services - Acct.	0	8				
733	Contractual Services - Legal	0	36				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	6	1				
736	Contractual Services - Other	333					
741	Rental of Building/Real Property	5	20				
742	Rental of Equipment	0	1				
750	Transportation Expenses	1	61				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	46				
758	Insurance - Workman's Compensation	2	25				
759	Insurance - Other	0	0				
760	Advertising Expense	0	10	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	13	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	28				
770	Bad Debt Expense	14	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	120	155				
	Total Wastewater Utility Expenses	335	971	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)	\$164,627
	Less:		
	Nonused and Useful Plant (1)		1,416
108	Accumulated Depreciation	S-6(b)	91,509
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	5,732
252	Advances for Construction	F-21	
	Subtotal		<u>\$65,970</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$4,389
	Subtotal		<u>\$70,359</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		6,065
	Other (Specify):		0
	Deferred Taxes		(4,762)
	Regulatory Asset		4,836
	Cwip		84
	WASTEWATER RATE BASE		\$76,583
	WASTEWATER OPERATING INCOME	S-3	(6,198)
	ACHIEVED RATE OF RETURN		<u><u>-8.09%</u></u>

NOTES:

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



UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Morningview

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	23,056
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			23,056
401	Operating Expenses	S-10(a)	18,796
403	Depreciation Expense	S-6(a)	7,951
	Less: Amortization of CIAC	S-8(a)	204
Net Depreciation Expense			7,747
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		1,038
408.11	Property Taxes		1,587
408.12	Payroll Taxes		789
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		3,414
409.1	Income Taxes		(1,538)
410.1	Deferred Federal Income Taxes		807
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		29
Utility Operating Expenses			29,255
Utility Operating Income			(6,198)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(6,198)</u></u>

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

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	159	0	0	159
353	Land and Land Rights	1,221	99	(81)	1,239
354	Structures and Improvements	5,043	968	(854)	5,157
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	3,097	0	0	3,097
361	Collection Sewers - Gravity	17	0	0	17
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,105	0	0	3,105
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	45,962	0	0	45,962
371	Pumping Equipment	70,558	0	0	70,558
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	32,215	0	0	32,215
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	1,325	1,510	(1,325)	1,510
391	Transportation Equipment	254	260	(254)	260
392	Stores Equipment	11	17	(11)	17
393	Tools, Shop and Garage Equip.	236	238	(236)	238
394	Laboratory Equipment	55	63	(55)	63
395	Power Operated Equipment	277	292	(277)	292
396	Communication Equipment	438	630	(438)	630
397	Miscellaneous Equipment	82	108	(82)	108
398	Other Tangible Plant	8	0	(8)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	164,062	4,185	(3,620)	164,627

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	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
352	Franchises	159	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
353	Land and Land Rights		0	0	1,140	0	0	99
354	Structures and Improvements		0	0	4,189	0	0	968
355	Power Generation Equipment		0	0	0	0	0	XXXXXXX
360	Collection Sewers - Force		3,097	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		17	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
362	Special Collecting Structures		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
363	Services to Customers		3,105	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
364	Flow Measuring Devices		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
365	Flow Measuring Installations		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
366	Reuse Services		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	45,962	X X X X 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	70,558	X X X X 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	32,215	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	0	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	0	X X X X X X X	X X X X X X X	X X X X X X X
389	Other Plant and Misc. Equipment		0	0	0	X X X X X X X	X X X X X X X	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,510
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	260
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	17
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	238
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	63
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	292
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	630
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	108
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		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	0
	Total Wastewater Plant	159	6,219	116,520	37,545	0	0	4,185

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 / Morningview

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	63	4	0	4
354	Structures and Improvements	2,463	134	87 (3)	222
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,723	103	0	103
361	Collection Sewers - Gravity	(161)	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,515	82	0	82
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	10,411	1,531	0	1,531
371	Pumping Equipment	45,127	3,923	0	3,923
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	20,817	1,791	0	1,791
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	775	240	794 (3)	1,035
391	Transportation Equipment	249	18	253 (3)	271
392	Stores Equipment	6	1	6 (3)	7
393	Tools, Shop and Garage Equip.	106	19	108 (3)	127
394	Laboratory Equipment	24	5	25 (3)	30
395	Power Operated Equipment	197	27	204 (3)	231
396	Communication Equipment	137	64	141 (3)	205
397	Miscellaneous Equipment	20	8	20 (3)	28
398	Other Tangible Plant	2	0	2 (3)	2
	Total Depreciable Wastewater Plant in Service	83,474	7,951	1,640	9,591

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

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

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	67
354	Structures and Improvements	2	(4)	59	(3)	2,623
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	1,826
361	Collection Sewers - Gravity	0	0	0	0	(160)
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,597
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	11,941
371	Pumping Equipment	0	0	0	0	49,050
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	22,608
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	(4)	770	(3)	1,040
390	Office Furniture and Equip	16	(4)	247	(3)	256
391	Transportation Equipment	0	(4)	3	(3)	10
392	Stores Equipment	3	(4)	109	(3)	120
393	Tools, Shop and Garage Equip.	1	(4)	23	(3)	31
394	Laboratory Equipment	0	(4)	203	(3)	225
395	Power Operated Equipment	3	(4)	102	(3)	237
396	Communication Equipment	0	(4)	10	(3)	38
397	Miscellaneous Equipment	0	(4)	4	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	27	0	1,531	1,557	91,509

* 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 / Morningview

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		5,732
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>5,732</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 / Morningview

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	4,185
Debits during year: Accruals charge to Account 272 Other debits (specify):	204
Total Debits	204
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>4,389</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Morningview

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 / Morningview

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	2	1	1,358
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		2	1	1,358
Measured Revenues:				
522.1	Residential Revenues	33	33	21,874
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>33</u>	<u>33</u>	<u>21,874</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>35</u>	<u>34</u> (6)	<u>23,232</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			(176)
Total Other Wastewater Revenues				(176)
Total Wastewater Operating Revenues				<u>23,056</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Morningview

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>23,056</u>

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

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	6,146	0	0	0	1,416	4,191	157
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,602 (5)	0	0	0	375	1,110	42
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	901	XXXXXX	XXXXXX	XXXXXX	XXXXXX	901	0
715	Purchased Power	2,533	0	0	465	XXXXXX	2,049	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	569	0	0	0	0	569	0
720	Materials and Supplies	495	0	0	0	442	0	3
731	Contractual Services - Eng.	3	1	0	0	0	0	0
732	Contractual Services - Acct.	11	0	0	0	0	0	0
733	Contractual Services - Legal	46	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,070	0	0	0	0	2,061	0
736	Contractual Services - Other	639	0	0	0	0	0	222
741	Rental of Building/Real Property	30	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	695	0	0	0	0	618	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	57	0	0	0	0	0	0
758	Insurance - Workman's Compensation	103 (5)	0	0	0	17	51	2
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	12	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	16	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	35	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	17	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	2,816	2,472	0	0	0	0	0
Total Wastewater Utility Expenses		18,796	2,474	0	465	2,250	11,551	426

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

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	169	213				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	45	30				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	18				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	20	30				
731	Contractual Services - Eng.	0	2				
732	Contractual Services - Acct.	0	11				
733	Contractual Services - Legal	0	46				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	8	1				
736	Contractual Services - Other		417				
741	Rental of Building/Real Property	6	24				
742	Rental of Equipment	0	2				
750	Transportation Expenses	1	76				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	57				
758	Insurance - Workman's Compensation	2	31				
759	Insurance - Other	0	0				
760	Advertising Expense	0	0				
766	Regulatory Commission Expenses		12	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	16	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	17	35	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	150	194	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	418	1,213	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)	\$296,203
	Less:		
	Nonused and Useful Plant (1)		33,882
108	Accumulated Depreciation	S-6(b)	133,982
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	20,750
252	Advances for Construction	F-21	
	Subtotal		<u>\$107,589</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$10,214
	Subtotal		<u>\$117,803</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(65,065)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	38,501
	Working Capital Allowance (3)		15,294
	Other (Specify):		0
	Deferred Taxes		(7,475)
	Regulatory Asset		13,713
	Cwip		5,048
	WASTEWATER RATE BASE		\$117,819
	WASTEWATER OPERATING INCOME	S-3	(8,051)
	ACHIEVED RATE OF RETURN		<u><u>-6.83%</u></u>

NOTES:

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



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	59,165
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			59,165
401	Operating Expenses	S-10(a)	47,398
403	Depreciation Expense	S-6(a)	14,437
	Less: Amortization of CIAC	S-8(a)	669
Net Depreciation Expense			13,768
406	Amortization of Utility Plant Acquisition Adjustme	F-7	(1,627)
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		2,662
408.11	Property Taxes		3,781
408.12	Payroll Taxes		1,662
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		8,106
409.1	Income Taxes		(2,035)
410.1	Deferred Federal Income Taxes		1,556
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		50
Utility Operating Expenses			67,216
Utility Operating Income			(8,051)
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(8,051)</u></u>

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

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	10,266	296	(243)	10,319
354	Structures and Improvements	9,385	2,905	(2,562)	9,727
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	617	0	0	617
361	Collection Sewers - Gravity	45,104	0	0	45,104
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	5,938	0	0	5,938
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	3,382	0	0	3,382
371	Pumping Equipment	33,796	0	0	33,796
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	177,964	0	0	177,964
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	3,975	4,531	(3,975)	4,531
390	Office Furniture and Equip	761	780	(761)	780
391	Transportation Equipment	32	52	(32)	52
392	Stores Equipment	708	713	(708)	713
393	Tools, Shop and Garage Equip.	164	190	(164)	190
394	Laboratory Equipment	830	875	(830)	875
395	Power Operated Equipment	1,314	1,891	(1,314)	1,891
396	Communication Equipment	246	323	(246)	323
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	294,507	12,556	(10,860)	296,203

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

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

YEAR OF REPORT
 DECEMBER 31, 2001

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	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	10,023	0	0	296
354	Structures and Improvements	XXXXXX	0	0	6,822	0	0	2,905
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXXXXXX
360	Collection Sewers - Force	XXXXXX	617	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	45,104	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	5,938	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	3,382	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	30,810	XXXXXX	2,986	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	94,730	83,234	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	0	0	0	0	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,531
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	780
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	52
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	713
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	190
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	875
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,891
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	323
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	51,659	34,192	111,575	86,221	0	12,556

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 / Palm Port

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	707	224	262 (3)	486
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	11	21	0	21
361	Collection Sewers - Gravity	2,950	1,001	0	1,001
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,923	156	0	156
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	1,638	113	0	113
371	Pumping Equipment	8,771	1,879	0	1,879
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	98,749	9,895	0	9,895
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	721	2,383 (3)	3,105
391	Transportation Equipment	746	54	759 (3)	813
392	Stores Equipment	17	4	17 (3)	21
393	Tools, Shop and Garage Equip.	318	56	324 (3)	380
394	Laboratory Equipment	74	16	74 (3)	90
395	Power Operated Equipment	591	80	612 (3)	692
396	Communication Equipment	412	193	422 (3)	615
397	Miscellaneous Equipment	60	24	61 (3)	85
398	Other Tangible Plant	6	0	7 (3)	7
	Total Depreciable Wastewater Plant In Service	119,296	14,437	4,921	19,358

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

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

YEAR OF REPORT
 DECEMBER 31, 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+ff+j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	7 (4)	0	178 (3)	185	1,008
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	32
361	Collection Sewers - Gravity	0	0	0	0	3,951
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	2,079
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	1,751
371	Pumping Equipment	0	0	0	0	10,650
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	108,644
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)	0	2,309 (3)	2,310 (3)	3,119
391	Transportation Equipment	49 (4)	0	742 (3)	792 (3)	768
392	Stores Equipment	0 (4)	0	8 (3)	8	30
393	Tools, Shop and Garage Equip.	10 (4)	0	327 (3)	337 (3)	361
394	Laboratory Equipment	3 (4)	0	68 (3)	71	92
395	Power Operated Equipment	0 (4)	0	609 (3)	609 (3)	674
396	Communication Equipment	9 (4)	0	306 (3)	315 (3)	712
397	Miscellaneous Equipment	1 (4)	0	31 (3)	32	113
398	Other Tangible Plant	0 (4)	0	13 (3)	13	0
	Total Depreciable Wastewater Plant In Service	80	0	4,593	4,672	133,982

* 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: Putnam / Palm Port

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		20,750
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>20,750</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Palm Port

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	9,545
Debits during year: Accruals charge to Account 272 Other debits (specify):	669
Total Debits	669
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>10,214</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Palm Port

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 / Palm Port

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	1	549
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	1	549
Measured Revenues:				
522.1	Residential Revenues	105	103	58,731
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>103</u>	<u>58,731</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>104</u> (6)	<u>59,280</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			(115)
Total Other Wastewater Revenues				(115)
Total Wastewater Operating Revenues				<u>59,165</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Palm Port

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>59,165</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	13,283	466	907	547	1,232	7,444	1,541
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,439 (5)	123	240	145	326	1,972	408
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	4,378	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,378	0
715	Purchased Power	4,390	0	0	1,365	XXXXXX	2,969	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	5,994	0	72	0	3,870	156	1,746
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	137	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,841	0	0	0	0	1,815	0
736	Contractual Services - Other	2,537	0	0	0	0	0	1,286
741	Rental of Building/Real Property	91	0	0	0	0	0	0
742	Rental of Equipment	659	0	0	0	0	0	652
750	Transportation Expenses	5,457	0	0	0	2,737	2,488	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	171	0	0	0	0	0	0
758	Insurance - Workman's Compensation	245 (5)	6	11	7	15	90	19
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	37	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	48	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	104	0	0	0	0	0	0
770	Bad Debt Expense	51	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,917	1,753	0	0	1,134	0	0
	Total Wastewater Utility Expenses	47,398	2,352	1,230	2,064	9,315	21,890	5,652

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	507	639				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	134	89				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	54				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	60	91				
731	Contractual Services - Eng.	0	5				
732	Contractual Services - Acct.	0	32				
733	Contractual Services - Legal	0	137				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	23	2				
736	Contractual Services - Other	18	1,250				
741	Rental of Building/Real Property	1	73				
742	Rental of Equipment	4	6				
750	Transportation Expenses	0	228				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	171				
758	Insurance - Workman's Compensation	6	92				
759	Insurance - Other	0	1				
760	Advertising Expense	0	37	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	48	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	104				
770	Bad Debt Expense	51	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	449	581				
	Total Wastewater Utility Expenses	1,255	3,640	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)	\$818,008
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	6,298 334,709
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	343,113
252	Advances for Construction	F-21	
Subtotal			<u>\$133,887</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$232,567
Subtotal			<u>\$366,454</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)		55,004
	Other (Specify):		0
	Deferred Taxes		(24,805)
	Regulatory Asset		137,733
	Cwip		2,480
WASTEWATER RATE BASE			\$536,867
WASTEWATER OPERATING INCOME		S-3	140,768
ACHIEVED RATE OF RETURN			<u>26.22%</u>

NOTES:

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



UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Palm Terrace

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	392,217
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			392,217
401	Operating Expenses	S-10(a)	170,459
403	Depreciation Expense	S-6(a)	37,320
	Less: Amortization of CIAC	S-8(a)	12,641
Net Depreciation Expense			24,679
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		17,650
408.11	Property Taxes		9,786
408.12	Payroll Taxes		3,090
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		30,526
409.1	Income Taxes		22,501
410.1	Deferred Federal Income Taxes		3,154
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		131
Utility Operating Expenses			251,449
Utility Operating Income			140,768
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>140,768</u>

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

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	552	0	0	552
352	Franchises	2,878	0	0	2,878
353	Land and Land Rights	70,754	2,912	(2,379)	71,286
354	Structures and Improvements	78,348	28,580	(25,110)	81,818
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	15,018	0	0	15,018
361	Collection Sewers - Gravity	232,422	0	0	232,422
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,099	0	0	2,099
364	Flow Measuring Devices	7,469	0	0	7,469
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	13,851	0	0	13,851
371	Pumping Equipment	59,155	0	13,612	72,767
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	235,366	(1)	(13,611)	221,755
381	Plant Sewers	4,058	0	0	4,058
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	38,954	44,574	(38,954)	44,574
391	Transportation Equipment	7,459	7,669	(7,459)	7,669
392	Stores Equipment	313	512	(313)	512
393	Tools, Shop and Garage Equip.	6,934	7,013	(6,934)	7,013
394	Laboratory Equipment	1,610	1,866	(1,610)	1,866
395	Power Operated Equipment	8,136	8,613	(8,136)	8,613
396	Communication Equipment	12,878	18,606	(12,878)	18,606
397	Miscellaneous Equipment	2,411	3,181	(2,411)	3,181
398	Other Tangible Plant	242	0	(242)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	800,908	123,526	(106,426)	818,008

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

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 (g)	2 (h)	3 (i)	4 (j)	5 (k)	6 (l)	7 (m)
(a)	(b)	INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	552	X	X	X	X	X	X
352	Franchises	2,878	X	X	X	X	X	X
353	Land and Land Rights	X	X	X	X	X	X	X
354	Structures and Improvements	X	3,000	0	65,375	0	0	2,911
355	Power Generation Equipment	X	0	0	53,238	0	0	28,580
360	Collection Sewers - Force	X	15,018	X	X	X	X	X
361	Collection Sewers - Gravity	X	232,422	X	X	X	X	X
362	Special Collecting Structures	X	0	X	X	X	X	X
363	Services to Customers	X	2,099	X	X	X	X	X
364	Flow Measuring Devices	X	7,469	X	X	X	X	X
365	Flow Measuring Installations	X	0	X	X	X	X	X
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	13,851	X	X	X	X
374	Reuse Distribution Reservoirs	X	X	49,732	X	13,612	9,423	X
375	Reuse Transmission and Distribution Syste	X	X	X	X	X	0	X
380	Treatment and Disposal Equip	X	X	X	X	X	0	X
381	Plant Sewers	X	X	X	175,824	45,931	X	X
382	Outfall Sewer Lines	X	X	X	0	4,058	X	X
389	Other Plant and Misc. Equipment	X	0	X	0	X	X	X
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	3,430	260,008	63,583	294,437	63,601	9,423	123,526

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: Pasco / Palm Terrace

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	86	0	86
354	Structures and Improvements	17,162	1,773	2,577 (3)	4,350
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	4,012	500	0	500
361	Collection Sewers - Gravity	118,862	5,160	0	5,160
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	669	55	0	55
364	Flow Measuring Devices	2,649	1,494	0	1,494
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	8,944	461	0	461
371	Pumping Equipment	1,377	4,046	5,454 (2)	9,500
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	93,777	12,330	0	12,330
381	Plant Sewers	1,755	116	0	116
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	22,776	7,097	23,446 (3)	30,543
390	Office Furniture and Equip	7,313	530	7,472 (3)	8,001
391	Transportation Equipment	166	35	170 (3)	205
392	Stores Equipment	3,118	556	3,186 (3)	3,742
393	Tools, Shop and Garage Equip.	712	154	728 (3)	882
394	Laboratory Equipment	5,795	789	6,018 (3)	6,807
395	Power Operated Equipment	4,034	1,899	4,148 (3)	6,048
396	Communication Equipment	589	237	602 (3)	839
397	Miscellaneous Equipment	63	2	64 (3)	67
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant In Service	294,762	37,320	53,865	91,185

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

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

YEAR OF REPORT
 DECEMBER 31, 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	1,076
354	Structures and Improvements	72	(4)	1,742	(3)	19,698
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	4,512
361	Collection Sewers - Gravity	0	0	0	0	124,022
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	724
364	Flow Measuring Devices	0	0	0	0	4,143
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	9,405
371	Pumping Equipment	0	0	0	0	10,877
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	5,454	(2)	100,652
381	Plant Sewers	0	0	0	0	1,871
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	7	(4)	22,626	(3)	30,686
390	Office Furniture and Equip	486	(4)	7,274	(3)	7,554
391	Transportation Equipment	0	(4)	81	(3)	290
392	Stores Equipment	98	(4)	3,209	(3)	3,553
393	Tools, Shop and Garage Equip.	27	(4)	666	(3)	901
394	Laboratory Equipment	0	(4)	5,970	(3)	6,632
395	Power Operated Equipment	88	(4)	2,993	(3)	7,001
396	Communication Equipment	8	(4)	308	(3)	1,113
397	Miscellaneous Equipment	0	(4)	130	(3)	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	784	0	50,454	51,238	334,709

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

UTILITY NAME: FLORIDA WATER SERVICES
 SYSTEM NAME: Pasco / Palm Terrace

YEAR OF REPORT
 DECEMBER 31, 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		343,113
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u><u>343,113</u></u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Palm Terrace

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	219,926
Debits during year: Accruals charge to Account 272 Other debits (specify):	12,641
Total Debits	12,641
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>232,567</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Palm Terrace

WASTEWATER CIAC SCHEDULE "B"

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

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



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Palm Terrace

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	2	1,035
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		4	2	1,035
Measured Revenues:				
522.1	Residential Revenues	1,025	1,025	389,350
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>1,025</u>	<u>1,025</u>	<u>389,350</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>1,029</u>	<u>1,027</u> (6)	<u>390,385</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			1,832
Total Other Wastewater Revenues				1,832
Total Wastewater Operating Revenues				<u>392,217</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Palm Terrace

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>392,217</u>

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

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	33,829	1,165	602	252	1,432	16,979	2,131
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	8,177 (5)	309	160	67	379	4,498	564
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	39,136	XXXXXX	XXXXXX	XXXXXX	XXXXXX	39,136	0
715	Purchased Power	12,855	0	0	1,308	XXXXXX	10,997	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	10,361	0	0	0	0	10,361	0
720	Materials and Supplies	8,721	0	1,352	16	1,095	994	3,786
731	Contractual Services - Eng.	94	40	0	0	0	0	0
732	Contractual Services - Acct.	311	0	0	0	0	0	0
733	Contractual Services - Legal	1,344	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	13,618	0	0	0	0	13,365	0
736	Contractual Services - Other	13,103	0	0	0	0	0	802
741	Rental of Building/Real Property	893	0	0	0	0	0	0
742	Rental of Equipment	67	0	0	0	0	0	0
750	Transportation Expenses	4,216	0	0	0	0	1,941	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,679	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,242 (5)	14	7	3	17	205	26
759	Insurance - Other	14	0	0	0	0	0	0
760	Advertising Expense	368	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	473	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	1,019	0	0	0	0	0	0
770	Bad Debt Expense	504	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	18,436	8,275	0	0	25	0	0
	Total Wastewater Utility Expenses	170,459	9,803	2,122	1,645	2,949	98,477	7,309

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	4,986	6,282				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,321	880				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	19	531				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	585	891				
731	Contractual Services - Eng.	0	54				
732	Contractual Services - Acct.	0	311				
733	Contractual Services - Legal	0	1,344				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	230	23				
736	Contractual Services - Other		12,301				
741	Rental of Building/Real Property	173	719				
742	Rental of Equipment	12	55				
750	Transportation Expenses	35	2,240				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,679				
758	Insurance - Workman's Compensation	60	909				
759	Insurance - Other	0	14				
760	Advertising Expense	0	368	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	473	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	1,019				
770	Bad Debt Expense	504	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,420	5,715				
	Total Wastewater Utility Expenses	12,346	35,808	0	0	0	0



UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Park Manor

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$56,904
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	31,566
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	724
252	Advances for Construction	F-21	
	Subtotal		<u>\$24,614</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$587
	Subtotal		<u>\$25,201</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(13,453)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	8,080
	Working Capital Allowance (3)		7,654
	Other (Specify):		0
	Deferred Taxes		(1,860)
	Regulatory Asset		4,629
	Cwip		1,155
	WASTEWATER RATE BASE		\$31,406
	WASTEWATER OPERATING INCOME	S-3	(2,534)
	ACHIEVED RATE OF RETURN		<u><u>-8.07%</u></u>

NOTES:

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



UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Park Manor

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	26,422
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			26,422
401	Operating Expenses	S-10(a)	23,721
403	Depreciation Expense	S-6(a)	2,944
	Less: Amortization of CIAC	S-8(a)	19
Net Depreciation Expense			2,925
406	Amortization of Utility Plant Acquisition Adjustme	F-7	(336)
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		1,189
408.11	Property Taxes		939
408.12	Payroll Taxes		919
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		3,048
409.1	Income Taxes		(647)
410.1	Deferred Federal Income Taxes		236
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		10
Utility Operating Expenses			28,956
Utility Operating Income			(2,534)
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
Total Utility Operating Income			<u><u>(2,534)</u></u>

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

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	1,083	85	(72)	1,096
354	Structures and Improvements	5,198	830	(756)	5,271
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	13,815	0	0	13,815
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	48	0	0	48
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	1,516	0	0	1,516
371	Pumping Equipment	10,640	0	0	10,640
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	21,846	0	0	21,846
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	1,174	1,295	(1,174)	1,295
391	Transportation Equipment	225	223	(225)	223
392	Stores Equipment	9	15	(9)	15
393	Tools, Shop and Garage Equip.	209	204	(209)	204
394	Laboratory Equipment	49	54	(49)	54
395	Power Operated Equipment	245	250	(245)	250
396	Communication Equipment	388	540	(388)	540
397	Miscellaneous Equipment	73	92	(73)	92
398	Other Tangible Plant	7	0	(7)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	56,523	3,587	(3,206)	56,904

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

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT	2 COLLECTION PLANT	3 SYSTEM PUMPING PLANT	4 TREATMENT AND DISPOSAL	5 RECLAIMED WASTEWATER TREATMENT PLANT	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	7 GENERAL PLANT
(a)	(b)	(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	XXXXXX	0	0	1,011	0	0	85
354	Structures and Improvements	XXXXXX	0	0	4,441	0	0	XXXXXX
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	830
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	13,815	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	48	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	1,516	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	10,640	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	21,846	XXXXXX	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	1,295
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	223
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	204
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	54
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	250
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	540
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	92
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	13,863	12,156	27,298	0	0	3,587

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 / Park Manor

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	2,298	451	75 (2,3)	526
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	6,851	307	0	307
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	(27)	1	0	1
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	783	50	0	50
371	Pumping Equipment	4,551	592	0	592
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	13,122	1,215	0	1,215
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	686	206	681 (3)	887
391	Transportation Equipment	220	15	217 (3)	232
392	Stores Equipment	5	1	5 (3)	6
393	Tools, Shop and Garage Equip.	94	16	93 (3)	109
394	Laboratory Equipment	21	4	21 (3)	26
395	Power Operated Equipment	175	23	175 (3)	198
396	Communication Equipment	122	55	120 (3)	176
397	Miscellaneous Equipment	18	7	17 (3)	24
398	Other Tangible Plant	2	0	2 (3)	2
	Total Depreciable Wastewater Plant In Service	28,921	2,944	1,406	4,350

S-6(a)

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

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

YEAR OF REPORT
 DECEMBER 31, 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	0
354	Structures and Improvements	2	(4)	378	(3)	2,444
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	7,158
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	(26)
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	834
371	Pumping Equipment	0	0	0	0	5,142
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	14,337
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	14	(4)	682	(3)	891
391	Transportation Equipment	0	(4)	219	(3)	219
392	Stores Equipment	0	(4)	3	(3)	8
393	Tools, Shop and Garage Equip.	3	(4)	97	(3)	103
394	Laboratory Equipment	1	(4)	20	(3)	21
395	Power Operated Equipment	0	(4)	180	(3)	193
396	Communication Equipment	3	(4)	91	(3)	203
397	Miscellaneous Equipment	0	(4)	10	(3)	32
398	Other Tangible Plant	0	(4)	4	(3)	0
	Total Depreciable Wastewater Plant In Service	23	0	1,682	1,705	31,566

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Park Manor

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		724
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>724</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Park Manor

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	568
Debits during year: Accruals charge to Account 272 Other debits (specify):	19
Total Debits	19
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>587</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Park Manor

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 / Park Manor

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	27	27	15,751
522.2	Commercial Revenues	4	4	10,635
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>31</u>	<u>31</u>	<u>26,386</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>31</u>	<u>31</u> (6)	<u>26,386</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			36
Total Other Wastewater Revenues				36
Total Wastewater Operating Revenues				<u>26,422</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Park Manor

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>26,422</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	7,041	463	74	77	705	4,314	1,081
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,842 (5)	123	20	20	187	1,143	286
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	6,145	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,145	0
715	Purchased Power	1,321	0	0	0	XXXXXX	1,305	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
718	Chemicals	578	0	0	0	0	578	0
720	Materials and Supplies	1,250	0	48	0	625	92	441
731	Contractual Services - Eng.	3	1	0	0	0	0	0
732	Contractual Services - Acct.	9	0	0	0	0	0	0
733	Contractual Services - Legal	39	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,832	0	0	0	0	0	0
736	Contractual Services - Other	1,676	0	0	0	450	1,825	868
741	Rental of Building/Real Property	26	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	956	0	0	0	0	890	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	49	0	0	0	0	0	0
758	Insurance - Workman's Compensation	109 (5)	6	1	1	9	52	13
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	11	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	14	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	30	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	15	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	774	480	0	0	0	0	0
Total Wastewater Utility Expenses			1,072	142	98	1,975	16,344	2,690

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	145	182				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	38	26				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	15				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	17	26				
731	Contractual Services - Eng.	0	2				
732	Contractual Services - Acct.	0	9				
733	Contractual Services - Legal	0	39				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	7	1				
736	Contractual Services - Other		357				
741	Rental of Building/Real Property	5	21				
742	Rental of Equipment	0	2				
750	Transportation Expenses	1	65				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	49				
758	Insurance - Workman's Compensation	2	26				
759	Insurance - Other	0	0				
760	Advertising Expense	0	11	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	14	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	30	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	15	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	128	166				
	Total Wastewater Utility Expenses	359	1,040	0	0	0	0
			997				



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)	\$472,030
Less:			
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	58,127 287,774
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	120,357
252	Advances for Construction	F-21	
Subtotal			<u>\$5,772</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$92,600
Subtotal			<u>\$98,372</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)		16,444
	Other (Specify):		0
	Deferred Taxes		(1,904)
	Regulatory Asset		21,386
	Cwip		7,296
WASTEWATER RATE BASE			<u>\$141,594</u>
WASTEWATER OPERATING INCOME		S-3	17,257
ACHIEVED RATE OF RETURN			<u>12.19%</u>

NOTES:

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



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	105,667
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	1,746
Net Operating Revenues			103,921
401	Operating Expenses	S-10(a)	50,960
403	Depreciation Expense	S-6(a)	22,845
	Less: Amortization of CIAC	S-8(a)	4,331
Net Depreciation Expense			18,514
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		4,755
408.11	Property Taxes		3,189
408.12	Payroll Taxes		1,899
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		9,842
409.1	Income Taxes		2,942
410.1	Deferred Federal Income Taxes		4,323
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		82
Utility Operating Expenses			86,663
Utility Operating Income			17,257
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	1,746
413	Income From Uility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>19,003</u>

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

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	2,446	0	0	2,446
353	Land and Land Rights	1,589	355	(277)	1,667
354	Structures and Improvements	11,047	3,486	(2,928)	11,605
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	111,606	0	0	111,606
361	Collection Sewers - Gravity	15,157	0	0	15,157
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	683	0	0	683
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	26,602	0	0	26,602
371	Pumping Equipment	33,341	0	0	33,341
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	255,224	0	0	255,224
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	2,473	0	0	2,473
390	Office Furniture and Equip	4,543	5,437	(4,543)	5,437
391	Transportation Equipment	870	935	(870)	935
392	Stores Equipment	37	62	(37)	62
393	Tools, Shop and Garage Equip.	809	855	(809)	855
394	Laboratory Equipment	188	228	(188)	228
395	Power Operated Equipment	949	1,051	(949)	1,051
396	Communication Equipment	1,502	2,270	(1,502)	2,270
397	Miscellaneous Equipment	281	388	(281)	388
398	Other Tangible Plant	28	0	(28)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	469,374	15,066	(12,411)	472,030

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

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

YEAR OF REPORT
 DECEMBER 31, 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	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	2,446	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	1,312	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
354	Structures and Improvements	XXXXXX	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
355	Power Generation Equipment	XXXXXX	0	XXXXXX	8,119	XXXXXX	XXXXXX	XXXXXX
360	Collection Sewers - Force	XXXXXX	111,606	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	15,157	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	683	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	26,602	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	33,341	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	255,224	XXXXXXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	XXXXXX	XXXXXX	XXXXXX	2,473	XXXXXXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	2,446	128,758	59,943	265,816	0	0	15,067

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 / Salt Springs

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

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)	159 ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,230	61	0	61
354	Structures and Improvements	(156)	267	314 (3)	582
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	78,900	3,716	0	3,716
361	Collection Sewers - Gravity	3,205	336	0	336
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	334	18	0	18
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	3,466	886	0	886
371	Pumping Equipment	3,805	1,854	0	1,854
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	168,155	14,190	0	14,190
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	220	137	0	137
390	Office Furniture and Equip	2,656	866	2,860 (3)	3,725
391	Transportation Equipment	853	65	911 (3)	976
392	Stores Equipment	19	4	21 (3)	25
393	Tools, Shop and Garage Equip.	364	68	389 (3)	456
394	Laboratory Equipment	83	19	89 (3)	108
395	Power Operated Equipment	676	96	734 (3)	830
396	Communication Equipment	470	232	506 (3)	738
397	Miscellaneous Equipment	69	29	73 (3)	102
398	Other Tangible Plant	7	0	8 (3)	8
Total Depreciable Wastewater Plant In Service		264,356	22,845	5,905	28,750

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

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

YEAR OF REPORT
 DECEMBER 31, 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	1,291
354	Structures and Improvements	9	0	199	208	218
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	82,617
361	Collection Sewers - Gravity	0	0	0	0	3,541
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	352
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	4,352
371	Pumping Equipment	0	0	0	0	5,659
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	182,346
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1	0	2,638	2,639	358
390	Office Furniture and Equip	59	0	848	907	3,743
391	Transportation Equipment	0	0	9	9	921
392	Stores Equipment	12	0	375	387	55
393	Tools, Shop and Garage Equip.	3	0	77	81	433
394	Laboratory Equipment	0	0	697	697	110
395	Power Operated Equipment	11	0	343	354	809
396	Communication Equipment	1	0	34	35	854
397	Miscellaneous Equipment	0	0	15	15	136
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant In Service	96	0	5,237	5,332	287,774

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Salt Springs

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		116,797
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	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>120,357</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 / Salt Springs

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	3	1,187 Prepaid	3,560
<hr/>			
Total Credits			<u><u>3,560</u></u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	88,269
Debits during year:	
Accruals charge to Account 272	4,331
Other debits (specify):	
Total Debits	4,331
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>92,600</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Salt Springs

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 / Salt Springs

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	108	118	34,247
522.2	Commercial Revenues	12	11	68,385
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>120</u>	<u>129</u>	<u>102,633</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>120</u>	<u>129</u> (6)	<u>102,633</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)			1,746
	Unbilled Revenue			1,288
Total Other Wastewater Revenues				3,034
Total Wastewater Operating Revenues				<u>105,667</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Salt Springs

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>105,667</u>

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

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	15,237	1,214	253	1,527	1,117	9,311	440
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,941 (5)	322	67	404	296	2,467	116
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	8,220	XXXXXX	XXXXXX	XXXXXX	XXXXXX	8,220	0
715	Purchased Power	8,362	0	0	894	XXXXXX	7,400	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	578	0	0	0	0	578	0
720	Materials and Supplies	873	0	131	0	188	99	274
731	Contractual Services - Eng.	11	5	0	0	0	0	0
732	Contractual Services - Acct.	38	0	0	0	0	0	0
733	Contractual Services - Legal	164	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,658	0	0	0	0	1,627	0
736	Contractual Services - Other	2,738	0	0	0	150	0	1,088
741	Rental of Building/Real Property	109	0	0	0	0	0	0
742	Rental of Equipment	8	0	0	0	0	0	0
750	Transportation Expenses	3,858	0	0	0	0	3,581	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	205	0	0	0	0	0	0
758	Insurance - Workman's Compensation	286 (5)	15	3	18	14	113	5
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	45	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	58	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	124	0	0	0	0	0	0
770	Bad Debt Expense	61	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,384	3,148	0	0	0	0	0
Total Wastewater Utility Expenses			4,703	455	2,844	1,765	33,395	1,924

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	608	766				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	161	107				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	65				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	71	109				
731	Contractual Services - Eng.	0	7				
732	Contractual Services - Acct.	0	38				
733	Contractual Services - Legal	0	164				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	28	3				
736	Contractual Services - Other		1,500				
741	Rental of Building/Real Property	21	88				
742	Rental of Equipment	1	7				
750	Transportation Expenses	4	273				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	205				
758	Insurance - Workman's Compensation	7	111				
759	Insurance - Other	0	2				
760	Advertising Expense	0	45				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	58				
767	Regulatory Commission Expenses - Other	0	124				
770	Bad Debt Expense	61	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	539	697				
	Total Wastewater Utility Expenses	1,506	4,368	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)	\$108,549
Less:			
108	Nonused and Useful Plant (1)		18,499
110	Accumulated Depreciation	S-6(b)	60,928
271	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	18,377
252	Advances for Construction	F-21	
Subtotal			<u>\$10,745</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$9,816
Subtotal			<u>\$20,561</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		6,972
	Other (Specify):		0
	Deferred Taxes		(3,397)
	Regulatory Asset		4,956
	Cwip		92
WASTEWATER RATE BASE			\$29,185
WASTEWATER OPERATING INCOME			S-3 (9,641)
ACHIEVED RATE OF RETURN			<u><u>-33.04%</u></u>

NOTES:

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



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	17,695
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			17,695
401	Operating Expenses	S-10(a)	21,608
403	Depreciation Expense	S-6(a)	5,008
	Less: Amortization of CIAC	S-8(a)	420
Net Depreciation Expense			4,588
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		796
408.11	Property Taxes		865
408.12	Payroll Taxes		928
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		2,589
409.1	Income Taxes		(1,896)
410.1	Deferred Federal Income Taxes		430
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		18
Utility Operating Expenses			27,337
Utility Operating Income			(9,641)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utilitiy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(9,641)</u>

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

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	647	0	0	647
353	Land and Land Rights	6,685	107	(83)	6,709
354	Structures and Improvements	5,507	1,051	(878)	5,680
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	15,465	0	0	15,465
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,910	0	0	2,910
364	Flow Measuring Devices	723	0	0	723
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	2,400	0	0	2,400
371	Pumping Equipment	8,406	0	0	8,406
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	62,224	0	0	62,224
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	1,363	1,640	(1,363)	1,640
391	Transportation Equipment	261	282	(261)	282
392	Stores Equipment	11	19	(11)	19
393	Tools, Shop and Garage Equip.	243	258	(243)	258
394	Laboratory Equipment	56	69	(56)	69
395	Power Operated Equipment	285	317	(285)	317
396	Communication Equipment	451	684	(451)	684
397	Miscellaneous Equipment	84	117	(84)	117
398	Other Tangible Plant	8	0	(8)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	107,728	4,543	(3,723)	108,549

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0						
352	Franchises	647						
353	Land and Land Rights	X X X X X X						
354	Structures and Improvements	X X X X X X	6,602					
355	Power Generation Equipment	X X X X X X	0					
360	Collection Sewers - Force	X X X X X X	0					
361	Collection Sewers - Gravity	X X X X X X	15,465					
362	Special Collecting Structures	X X X X X X	0					
363	Services to Customers	X X X X X X	2,910					
364	Flow Measuring Devices	X X X X X X	723					
365	Flow Measuring Installations	X X X X X X	0					
366	Reuse Services	X X X X X X						
367	Reuse Meters and Installations	X X X X X X						
370	Receiving Wells	X X X X X X						
371	Pumping Equipment	X X X X X X		2,400				
374	Reuse Distribution Reservoirs	X X X X X X		8,406				
375	Reuse Transmission and Distribution Syste	X X X X X X						
380	Treatment and Disposal Equip	X X X X X X						
381	Plant Sewers	X X X X X X			37,673			
382	Outfall Sewer Lines	X X X X X X			0			
389	Other Plant and Misc Equipment	X X X X X X			0			
390	Office Furniture and Equip	X X X X X X						
391	Transportation Equipment	X X X X X X						
392	Stores Equipment	X X X X X X						
393	Tools, Shop and Garage Equip.	X X X X X X						
394	Laboratory Equipment	X X X X X X						
395	Power Operated Equipment	X X X X X X						
396	Communication Equipment	X X X X X X						
397	Miscellaneous Equipment	X X X X X X						
398	Other Tangible Plant	X X X X X X						
	Allocated General Plant	X X X X X X						
	Total Wastewater Plant	647	25,700	10,806	42,301	24,551	0	4,544

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 / Silver Lake Oaks

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	144	16	0	16
354	Structures and Improvements	1,035	149	95 (3)	244
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	6,962	343	0	343
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	942	77	0	77
364	Flow Measuring Devices	723	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	828	80	0	80
371	Pumping Equipment	4,830	467	0	467
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	38,718	3,460	0	3,460
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	797	261	862 (3)	1,124
391	Transportation Equipment	256	19	275 (3)	294
392	Stores Equipment	6	1	6 (3)	8
393	Tools, Shop and Garage Equip.	109	20	117 (3)	138
394	Laboratory Equipment	25	6	27 (3)	32
395	Power Operated Equipment	203	29	221 (3)	250
396	Communication Equipment	141	70	153 (3)	222
397	Miscellaneous Equipment	21	9	22 (3)	31
398	Other Tangible Plant	2	0	2 (3)	2
	Total Depreciable Wastewater Plant In Service	55,739	5,008	1,781	6,789

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

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

YEAR OF REPORT
 DECEMBER 31, 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+ff+j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	160
354	Structures and Improvements	3	(4)	60	63	1,216
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	7,305
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,019
364	Flow Measuring Devices	0	0	0	0	723
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	907
371	Pumping Equipment	0	0	0	0	5,297
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	42,177
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	18	(4)	791	792	1,129
391	Transportation Equipment	0	(4)	254	272	278
392	Stores Equipment	0	(4)	3	3	11
393	Tools, Shop and Garage Equip.	4	(4)	112	116	131
394	Laboratory Equipment	1	(4)	23	24	33
395	Power Operated Equipment	0	(4)	209	209	244
396	Communication Equipment	3	(4)	103	106	258
397	Miscellaneous Equipment	0	(4)	10	11	41
398	Other Tangible Plant	0	(4)	5	5	0
	Total Depreciable Wastewater Plant In Service	29	0	1,571	1,600	60,928

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Silver Lake Oaks

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		18,377
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>18,377</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Silver Lake Oaks

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	9,396
Debits during year:	
Accruals charge to Account 272	420
Other debits (specify):	
Total Debits	420
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>9,816</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Silver Lake Oaks

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 / Silver Lake Oaks

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	35	18,160
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>0</u>	<u>35</u>	<u>18,160</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>0</u>	<u>35 (6)</u>	<u>18,160</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			(465)
Total Other Wastewater Revenues				(465)
Total Wastewater Operating Revenues				<u>17,695</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Putnam / Silver Lake Oaks

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>17,695</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 OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	7,188	412	176	132	1,060	4,159	833
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,875 (5)	109	47	35	281	1,102	221
710	Purchased Water	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
711	Sludge Removal	3,688	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,688	0
715	Purchased Power	2,074	0	0	0	0	2,054	0
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	578	0	0	0	0	578	0
720	Materials and Supplies	580	0	60	0	29	235	201
731	Contractual Services - Eng.	3	1	0	0	0	0	0
732	Contractual Services - Acct.	11	0	0	0	0	0	0
733	Contractual Services - Legal	49	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,830	0	0	0	0	1,821	0
736	Contractual Services - Other	902	0	0	0	0	0	450
741	Rental of Building/Real Property	33	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	1,005	0	0	0	0	921	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	62	0	0	0	0	0	0
758	Insurance - Workman's Compensation	118 (5)	5	2	2	13	50	10
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	14	X X X X X X	X X X X X X	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	17	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	37	0	0	0	0	0	0
770	Bad Debt Expense	19	X X X X X X	X X X X X X	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	1,521	1,148	0	0	0	0	0
	Total Wastewater Utility Expenses	21,608	1,676	286	169	1,383	14,607	1,715

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (f)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	183	231				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	49	32				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	20	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	22	33				
731	Contractual Services - Eng.	0	2				
732	Contractual Services - Acct.	0	11				
733	Contractual Services - Legal	0	49				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	8	1				
736	Contractual Services - Other	452	452				
741	Rental of Building/Real Property	6	26				
742	Rental of Equipment	0	2				
750	Transportation Expenses	1	82				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	62				
758	Insurance - Workman's Compensation	2	33				
759	Insurance - Other	0	1				
760	Advertising Expense	0	14	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	17	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	37	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	19	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	163	210				
	Total Wastewater Utility Expenses	454	1,317	0	0	0	0

S-10(b)



SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$560,791
	Less:		
	Nonused and Useful Plant (1)		25,507
108	Accumulated Depreciation	S-6(b)	348,434
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	11,398
252	Advances for Construction	F-21	
	Subtotal		<u>\$175,453</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,846
	Subtotal		<u>\$177,299</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		14,007
	Other (Specify):		0
	Deferred Taxes		(17,663)
	Regulatory Asset		82,358
	Cwip		79
	WASTEWATER RATE BASE		\$256,080
	WASTEWATER OPERATING INCOME	S-3	(2,544)
	ACHIEVED RATE OF RETURN		<u>-0.99%</u>

NOTES:

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



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	80,713
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			80,713
401	Operating Expenses	S-10(a)	43,407
403	Depreciation Expense	S-6(a)	24,644
	Less: Amortization of CIAC	S-8(a)	393
Net Depreciation Expense			24,251
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		3,632
408.11	Property Taxes		9,635
408.12	Payroll Taxes		1,838
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		15,105
409.1	Income Taxes		(1,887)
410.1	Deferred Federal Income Taxes		2,287
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		93
Utility Operating Expenses			83,257
Utility Operating Income			(2,544)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(2,544)</u>

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

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	940	0	0	940
353	Land and Land Rights	26,464	93	(139)	26,418
354	Structures and Improvements	16,127	913	(1,464)	15,576
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	130,843	0	0	130,843
361	Collection Sewers - Gravity	5,169	0	0	5,169
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	8,647	0	0	8,647
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	11,455	0	0	11,455
371	Pumping Equipment	49,812	0	0	49,812
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	262,937	0	0	262,937
381	Plant Sewers	46,054	0	0	46,054
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	2,271	1,424	(2,271)	1,424
390	Office Furniture and Equip	435	245	(435)	245
391	Transportation Equipment	18	16	(18)	16
392	Stores Equipment	404	224	(404)	224
393	Tools, Shop and Garage Equip.	94	60	(94)	60
394	Laboratory Equipment	474	275	(474)	275
395	Power Operated Equipment	751	594	(751)	594
396	Communication Equipment	141	102	(141)	102
397	Miscellaneous Equipment	14	0	(14)	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	563,051	3,946	(6,206)	560,791

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

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
352	Franchises	940	X X X X X X X	X X X X X X X	X X X X 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		26,325	0	0	0	0	93
354	Structures and Improvements		0	0	14,663	0	0	913
355	Power Generation Equipment		0	0	0	0	0	XXXXXXX
360	Collection Sewers - Force		130,843	X X X X X X X	X X X X 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		5,169	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
362	Special Collecting Structures		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
363	Services to Customers		8,647	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
364	Flow Measuring Devices		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
365	Flow Measuring Installations		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
366	Reuse Services		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
367	Reuse Meters and Installations		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
370	Receiving Wells		0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
371	Pumping Equipment		0	11,455	X X X X 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	36,474	X X X X 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	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
380	Treatment and Disposal Equip		0	218,057	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
381	Plant Sewers		0	37,657	X X X X 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		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
389	Other Plant and Misc Equipment		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
390	Office Furniture and Equip		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
391	Transportation Equipment		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
392	Stores Equipment		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
393	Tools, Shop and Garage Equip.		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
394	Laboratory Equipment		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
395	Power Operated Equipment		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
396	Communication Equipment		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
397	Miscellaneous Equipment		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
398	Other Tangible Plant		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
	Allocated General Plant		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
	Total Wastewater Plant	940	170,984	47,929	270,377	53,277	13,338	3,946

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 / South Forty

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

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	452	24	0	24
354	Structures and Improvements	8,188	462	82 (3)	544
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	77,302	4,357	0	4,357
361	Collection Sewers - Gravity	878	115	0	115
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,136	227	0	227
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	5,456	381	0	381
371	Pumping Equipment	6,668	2,770	0	2,770
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	196,664	14,619	0	14,619
381	Plant Sewers	25,615	1,317	0	1,317
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	1,328	238	749 (3)	987
391	Transportation Equipment	426	17	239 (3)	256
392	Stores Equipment	10	1	5 (3)	7
393	Tools, Shop and Garage Equip.	182	18	102 (3)	120
394	Laboratory Equipment	42	5	23 (3)	28
395	Power Operated Equipment	338	25	192 (3)	217
396	Communication Equipment	235	61	133 (3)	193
397	Miscellaneous Equipment	34	8	19 (3)	27
398	Other Tangible Plant	4	0	2 (3)	2
	Total Depreciable Wastewater Plant In Service	324,958	24,644	1,547	26,191

S-6(a)

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

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

YEAR OF REPORT
 DECEMBER 31, 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	476
354	Structures and Improvements	2	(4)	122	(3)	8,608
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	81,660
361	Collection Sewers - Gravity	0	0	0	0	992
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,363
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	5,838
371	Pumping Equipment	0	0	0	0	9,437
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	211,283
381	Plant Sewers	0	0	0	0	26,932
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	(4)	1,334	(3)	0
390	Office Furniture and Equip	16	(4)	425	(3)	980
391	Transportation Equipment	0	(4)	7	(3)	241
392	Stores Equipment	3	(4)	185	(3)	9
393	Tools, Shop and Garage Equip.	1	(4)	40	(3)	113
394	Laboratory Equipment	0	(4)	343	(3)	29
395	Power Operated Equipment	3	(4)	202	(3)	212
396	Communication Equipment	0	(4)	25	(3)	224
397	Miscellaneous Equipment	0	(4)	6	(3)	36
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	25	0	2,690	2,715	348,434

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / South Forty

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		11,398
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>11,398</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / South Forty

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,453
Debits during year:	
Accruals charge to Account 272	393
Other debits (specify):	
Total Debits	393
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>1,846</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / South Forty

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 / South Forty

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	26	0	0
522.2	Commercial Revenues	34	32	81,267
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>60</u>	<u>32</u>	<u>81,267</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>60</u>	<u>32 (6)</u>	<u>81,267</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)			90
	Unbilled Revenue			(644)
Total Other Wastewater Revenues				(554)
Total Wastewater Operating Revenues				<u>80,713</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / South Forty

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>80,713</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	13,783	144	296	0	4,059	8,053	871
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,626 (5)	38	78	0	1,075	2,133	231
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	3,410	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,410	0
715	Purchased Power	9,189	0	0	564	XXXXXX	8,608	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	2,380	0	0	0	0	2,380	0
720	Materials and Supplies	1,298	0	197	0	560	0	493
731	Contractual Services - Eng.	3	1	0	0	0	0	0
732	Contractual Services - Acct.	10	0	0	0	0	0	0
733	Contractual Services - Legal	43	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,534	0	0	0	0	3,526	0
736	Contractual Services - Other	1,059	0	0	0	0	0	666
741	Rental of Building/Real Property	29	0	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	756	0	0	0	0	684	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	54	0	0	0	0	0	0
758	Insurance - Workman's Compensation	193 (5)	2	4	0	49	97	11
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	12	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	15	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	33	0	0	0	0	0	0
770	Bad Debt Expense	16	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,962	3,639	0	0	0	0	0
Total Wastewater Utility Expenses		43,407	3,824	575	564	5,744	28,891	2,271

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	159	201				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	42	28				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	17				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	19	28				
731	Contractual Services - Eng.	0	2				
732	Contractual Services - Acct.	0	10				
733	Contractual Services - Legal	0	43				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	7	1				
736	Contractual Services - Other		393				
741	Rental of Building/Real Property	6	23				
742	Rental of Equipment	0	2				
750	Transportation Expenses	1	72				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	54				
758	Insurance - Workman's Compensation	2	29				
759	Insurance - Other	0	0				
760	Advertising Expense	0	12	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	15	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	33	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	16	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense						
	Miscellaneous Expenses	141	183				
	Total Wastewater Utility Expenses	394	1,144	0	0	0	0



SYSTEM NAME: Marion / Spruce Creek

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	6,005,946
	Less:		
	Nonused and Useful Plant (1)		163,376
108.1	Accumulated Depreciation	S-6(b)	964,641
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	3,605,058
252	Advances for Construction	F-21	0
	Subtotal		1,272,872
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	383,894
	Subtotal		1,656,765
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		180,392
	Other (Specify):		
	Deferred Taxes		(199,756)
	Investment CIAC		347,819
	Cwip		13,227
	WASTEWATER RATE BASE		1,998,448
	WASTEWATER OPERATING INCOME	S-3	(201,744)
	ACHIEVED RATE OF RETURN		<u>(10.10%)</u>

NOTES:

- (1) Estimated if not known
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B utilities will use the one-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)	554,666
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			554,666
401	Operating Expenses	S-10(a)	559,038
403	Depreciation Expense	S-6(a)	216,001
	Less: Amortization of CIAC	S-8(a)	115,849
Net Depreciation Expense			100,153
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		24,960
408.11	Property Taxes		81,283
408.12	Payroll Taxes		5,890
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		112,133
409.1	Income Taxes		(47,021)
410.1	Deferred Federal Income Taxes		30,830
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		1,277
Utility Operating Expenses			756,410
Utility Operating Income			(201,744)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		0
Total Utility Operating Income			<u>(201,744)</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
 SYSTEM NAME: Marion / Spruce 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	10,398	7,435 (8)	(2,798) (1,2)	15,035
354	Structures and Improvements	400,324	94,578 (8)	(323,007) (1,2)	171,894
355	Power Generation Equipment	0	101,792 (8)	60,678 (2)	162,470
360	Collection Sewers - Force	131,779	14,748 (8)	0 (2)	146,527
361	Collection Sewers - Gravity	2,667,568	629,265 (8)	(617,206) (2)	2,679,627
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	411,003	45,433 (8)	0 (2)	456,436
364	Flow Measuring Devices	981	0 (8)	11,731 (2)	12,712
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	19,064	88,861 (2)	107,925
371	Pumping Equipment	57,932	37,653 (8)	164,269 (2)	259,854
374	Reuse Distribution Services	0	0	50,000 (2)	50,000
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	216,757	1,468,144 (2)	1,684,901
381	Plant Sewers	720,708	23,533 (8)	(720,708) (2)	23,533
382	Outfall Sewer Lines	8,896	0 (8)	(8,896) (2)	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	45,825	113,831 (1)	(45,825) (1)	113,831
391	Transportation Equipment	8,775	19,584 (1)	(8,775) (1)	19,584
392	Stores Equipment	369	1,308 (1)	(369) (1)	1,308
393	Tools, Shop and Garage Equip.	8,157	17,909 (1)	(8,157) (1)	17,909
394	Laboratory Equipment	1,894	4,765 (1)	(1,894) (1)	4,765
395	Power Operated Equipment	9,571	21,996 (1)	(9,571) (1)	21,996
396	Communication Equipment	15,150	47,516 (1)	(15,150) (1)	47,516
397	Miscellaneous Equipment	2,836	8,123 (1)	(2,836) (1)	8,123
398	Other Tangible Plant	285	0 (1)	(285) (1)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	4,502,450	1,425,290	78,206	6,005,946

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	7,600	0	0	0	7,435	XXXXXX
354	Structures and Improvements	XXXXXX	0	0	77,317	21,592	0	XXXXXX
355	Power Generation Equipment	XXXXXX	0	0	0	162,470	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	146,527	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	2,679,627	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	456,436	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	12,712	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	107,925	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	151,774	XXXXXXXX	30,502	77,578	XXXXXX
374	Reuse Distribution Services	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	50,000	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	0	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	1,371,504	313,396	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	23,533	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	XXXXXXXX	XXXXXX	XXXXXX	113,831
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	19,584
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	1,308
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	17,909
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	4,765
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	21,996
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	47,516
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	8,123
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	0	3,302,902	259,699	1,448,821	551,494	127,578	315,453

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: Marion / Spruce Creek

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Spruce Creek

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	54,230	3,031	51,122 (2,3)	54,153
355	Power Generation Equipment	0	5,579	9,740	15,319
360	Collection Sewers - Force	32,021	4,634	8,349	12,983
361	Collection Sewers - Gravity	219,260	52,503	122,280	174,783
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	69,022	11,407	26,041	37,448
364	Flow Measuring Devices	763	2,542	1,914 (2)	4,456
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	3,276	15,073 (2)	18,349
371	Pumping Equipment	24,918	13,401	26,445 (2)	39,847
374	Reuse Distribution Reservoir	0	2,780	7,958 (2)	10,738
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	0	87,655	329,665 (2)	417,319
381	Plant Sewers	135,596	337	0	337
382	Outfall Sewer Lines	1,319	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	26,793	18,124	59,874 (3)	77,998
391	Transportation Equipment	8,603	1,353	19,081 (3)	20,433
392	Stores Equipment	196	90	434	524
393	Tools, Shop and Garage Equip.	3,668	1,419	8,136 (3)	9,555
394	Laboratory Equipment	838	394	1,858 (3)	2,252
395	Power Operated Equipment	6,817	2,016	15,368 (3)	17,384
396	Communication Equipment	4,745	4,851	10,594 (3)	15,445
397	Miscellaneous Equipment	693	605	1,538 (3)	2,143
398	Other Tangible Plant	74	6	164 (3)	171
Total Depreciable Wastewater Plant In Service		589,556	216,001	715,634	931,636

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marion / Spruce 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	183	(4)	84,711	(2,3) 84,894	23,490
355	Power Generation Equipment	0	0	0	0	15,319
360	Collection Sewers - Force	0	0	13,823	(2) 13,823	31,181
361	Collection Sewers - Gravity	0	0	111,975	(2) 111,975	282,068
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	29,833	(2) 29,833	76,637
364	Flow Measuring Devices	0	0	0	0	5,220
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	1,306	(2) 1,306	17,044
371	Pumping Equipment	0	0	5,596	(2) 5,596	59,169
374	Reuse Distribution Reservoir	0	0	0	0	10,738
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	121,306	(2) 121,306	296,013
381	Plant Sewers	0	0	135,596	(2) 135,596	337
382	Outfall Sewer Lines	0	0	1,319	(2) 1,319	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	17	(4)	26,411	(3) 26,427	78,363
391	Transportation Equipment	1,240	(4)	8,505	(3) 9,745	19,291
392	Stores Equipment	0	(4)	(22)	(3) (22)	741
393	Tools, Shop and Garage Equip.	250	(4)	3,900	(3) 4,150	9,073
394	Laboratory Equipment	68	(4)	721	(3) 789	2,300
395	Power Operated Equipment	0	(4)	7,265	(3) 7,265	16,936
396	Communication Equipment	225	(4)	2,087	(3) 2,312	17,877
397	Miscellaneous Equipment	20	(4)	(26)	(3) (7)	2,843
398	Other Tangible Plant	0	(4)	245	(3) 245	0
	Total Depreciable Wastewater Plant In Service	<u>2,003</u>	<u>0</u>	<u>554,548</u>	<u>556,551</u>	<u>964,641</u>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Spruce Creek

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		2,839,371
Acquisition		0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	335,652
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	430,035
Total Credits		765,686
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>3,605,058</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 / Spruce Creek

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	308	1,090 Average	335,652
Total Credits			<u>335,652</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	268,045
Debits during year:	
Accruals charge to Account 272	115,849
Other debits (specify):	
Total Debits	115,849
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>383,894</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Spruce Creek

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>CANDLESTONE II</u>		
COLLECTION SEWERS - GRAVITY	PROPERTY	99,475
SERVICES	PROPERTY	17,740
<u>SPRUCE CREEK COUNTRY CLUB AVENELL III</u>		
COLLECTION SEWERS - FORCE	PROPERTY	6,912
COLLECTION SEWERS - GRAVITY	PROPERTY	53,683
SERVICES	PROPERTY	9,780
RECEIVING WELLS	PROPERTY	19,064
PUMPING EQUIPMENT	PROPERTY	15,598
<u>TAMARRON</u>		
COLLECTION SEWERS - FORCE	PROPERTY	7,836
COLLECTION SEWERS - GRAVITY	PROPERTY	119,249
SERVICES	PROPERTY	3,828
<u>TORREY PINES</u>		
COLLECTION SEWERS - GRAVITY	PROPERTY	62,785
SERVICES	PROPERTY	14,085
TOTAL CREDITS		<u><u>430,035</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Spruce Creek

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
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	2,341	2,750	530,654
522.2	Commercial Revenues	77	83	20,898
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	2,418	2,833	551,553
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>2,418</u>	<u>2,834</u> (6)	<u>551,553</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)			960
	Unbilled Revenue			2,154
Total Other Wastewater Revenues				3,114
Total Wastewater Operating Revenues				554,666

* 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: Marion / Spruce Creek

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Reclaimed Water Sales				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	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
544	Reuse Revenues From Other Systems			0
Total Reclaimed Water Sales				0
Total Wastewater Operating Revenues				<u>554,666</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Marlon / Spruce Creek

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	100,990	251	1,717	(43)	9,677	56,377	4,234
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	24,750 (5)	67	455	(11)	2,564	14,935	1,122
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	83,834	XXXXXX	XXXXXX	XXXXXX	XXXXXX	83,834	XXXXXX
715	Purchased Power	76,633	0	0	10,979	0	64,249	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	17,221	0	0	0	0	17,221	0
720	Materials and Supplies	35,385	0	613	0	17,287	(901)	14,616
731	Contractual Services - Eng.	240	103	0	0	0	0	0
732	Contractual Services - Acct.	795	0	0	0	0	0	0
733	Contractual Services - Legal	3,433	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	67,431	0	0	0	0	66,784	0
736	Contractual Services - Other	77,805	0	0	0	0	0	46,393
741	Rental of Building/Real Property	2,280	0	0	0	0	0	0
742	Rental of Equipment	170	0	0	0	0	0	0
750	Transportation Expenses	7,366	0	0	0	0	1,556	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	4,287	0	0	0	0	0	0
758	Insurance - Workman's Compensation	3,349 (5)	3	21	(1)	117	682	51
759	Insurance - Other	37	0	0	0	0	0	0
760	Advertising Expense	939	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	2,603	0	0	0	0	0	0
770	Bad Debt Expense	1,287	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	48,205	22,322	0	0	0	0	0
	Total Wastewater Utility Expenses	559,038	22,746	2,806	10,925	29,645	304,736	66,416

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Marion / Spruce 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	12,733	16,043				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	3,373	2,247				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	48	1,356				
716	Fuel for Power Purchased	0	0		XXXXXX		XXXXXX
718	Chemicals	XXXXXX	XXXXXX				
720	Materials and Supplies	1,495	2,275				
731	Contractual Services - Eng.	0	137				
732	Contractual Services - Acct.	0	795				
733	Contractual Services - Legal	0	3,433				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	587	60				
736	Contractual Services - Other	0	31,412				
741	Rental of Building/Real Property	443	1,837				
742	Rental of Equipment	30	141				
750	Transportation Expenses	90	5,720				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	4,287				
758	Insurance - Workman's Compensation	154	2,321				
759	Insurance - Other	0	37				
760	Advertising Expense	0	939	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	2,603				
770	Bad Debt Expense	1,287	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	11,289	14,594	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	31,529	90,236	0	0	0	0



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Stonecrest

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)	1,079,369
Less:			
108.1	Nonused and Useful Plant (1)		0
	Accumulated Depreciation	S-6(b)	344,871
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	822,647
252	Advances for Construction	F-21	0
Subtotal			(88,149)
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	176,136
Subtotal			87,987
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		34,095
	Other (Specify):		
	Deferred Taxes		(25,605)
	Regulatory Asset		
	Cwip		1,505
WASTEWATER RATE BASE			97,982
WASTEWATER OPERATING INCOME		S-3	47,007
ACHIEVED RATE OF RETURN			<u>47.98%</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)	147,569
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			147,569
401	Operating Expenses	S-10(a)	105,661
403	Depreciation Expense	S-6(a)	34,881
	Less: Amortization of CIAC	S-8(a)	31,238
Net Depreciation Expense			3,643
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		6,641
408.11	Property Taxes		7,778
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		14,418
409.1	Income Taxes		(23,161)
410.1	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			100,562
Utility Operating Income			47,007
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 Utilitiy Property		0
420	Allowances for Funds used During Construction		0
Total Utility Operating Income			<u>47,007</u>

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

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	341	0	0	341
352	Franchises	0	0	0	0
353	Land and Land Rights	308,583	1,767	0	310,350
354	Structures and Improvements	40,942	17,347	4,390 (2)	62,680
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	84,568	0	(4,521) (2)	80,047
361	Collection Sewers - Gravity	200,222	0	0	200,222
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	46,499	0	0	46,499
364	Flow Measuring Devices	13,449	0	(5,711) (2)	7,738
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	8,697	0	13,303 (2)	22,000
371	Pumping Equipment	4,157	0	18,364 (2)	22,521
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	284,319	1,189	(25,893) (2)	259,615
381	Plant Sewers	11,494	0	0	11,494
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	0	27,055	0	27,055
391	Transportation Equipment	0	4,655	0	4,655
392	Stores Equipment	0	311	0	311
393	Tools, Shop and Garage Equip.	0	4,257	0	4,257
394	Laboratory Equipment	0	1,133	0	1,133
395	Power Operated Equipment	0	5,228	0	5,228
396	Communication Equipment	0	11,294	0	11,294
397	Miscellaneous Equipment	0	1,931	0	1,931
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	<u>1,003,271</u>	<u>76,166</u>	<u>(68)</u>	<u>1,079,369</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)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	341						
352	Franchises	0						
353	Land and Land Rights	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
354	Structures and Improvements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
355	Power Generation Equipment	XXXXXX	0	0	308,583	0	0	1,767
360	Collection Sewers - Force	XXXXXX	0	764	44,569	0	0	17,347
361	Collection Sewers - Gravity	XXXXXX	80,047	0	0	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	200,222	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	46,499	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	7,738	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	22,000	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Services	XXXXXX	22,521	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	194,615	65,000	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	11,494	0	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 Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	27,055
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,655
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	311
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,257
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,133
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,228
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	11,294
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,931
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	341	334,506	45,285	559,261	65,000	0	74,977

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: Marion / Stonecrest

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	38	9	38	(8)
354	Structures and Improvements	13,512	1,417	49,522	(2,338)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	29,650	2,666	29,650	(8)
361	Collection Sewers - Gravity	39,914	4,445	39,914	(8)
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	10,134	1,223	10,134	(8)
364	Flow Measuring Devices	5,503	1,548	5,503	(8)
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	2,288	733	7,803	(2,8)
371	Pumping Equipment	1,324	1,253	8,937	(2,8)
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	115,534	14,402	198,917	(2,8)
381	Plant Sewers	5,484	329	5,484	(2)
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	0	4,308	14,231	0
391	Transportation Equipment	0	321	4,535	0
392	Stores Equipment	0	21	103	125
393	Tools, Shop and Garage Equip.	0	337	1,934	2,271
394	Laboratory Equipment	0	94	442	535
395	Power Operated Equipment	0	479	3,653	4,132
396	Communication Equipment	0	1,153	2,518	3,671
397	Miscellaneous Equipment	0	144	366	509
398	Other Tangible Plant	0	1	39	41
	Total Depreciable Wastewater Plant In Service	223,381	34,881	389,722	418,603

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

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

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	38	(8)	38
354	Structures and Improvements	43	0	28,624	2,318	28,668
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	31,235	(2,8)	30,730
361	Collection Sewers - Gravity	0	0	39,914	(8)	44,359
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	10,134	(8)	11,357
364	Flow Measuring Devices	0	0	7,880	(2,8)	4,674
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	2,288	(8)	8,536
371	Pumping Equipment	0	0	1,324	(8)	10,190
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	170,511	(2,8)	158,342
381	Plant Sewers	0	0	5,484	(8)	5,813
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	(81)	(3)	18,625
390	Office Furniture and Equip	4	0	(23)	(3)	4,585
391	Transportation Equipment	295	0	(52)	(3)	176
392	Stores Equipment	0	0	55	(3)	2,156
393	Tools, Shop and Garage Equip.	59	0	(28)	(3)	547
394	Laboratory Equipment	16	0	106	(3)	4,025
395	Power Operated Equipment	0	0	(632)	(3)	4,249
396	Communication Equipment	54	0	(171)	(3)	676
397	Miscellaneous Equipment	5	0	41	(3)	0
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant In Service	476	0	296,638	297,114	344,871

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Stonecrest

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		738,447
Acquisition		0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	82,250
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	1,950
Total Credits		84,200
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>822,647</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 / Stonecrest

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	63	1,306 Average	82,250
Total Credits			<u>82,250</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	144,898
Debits during year: Accruals charge to Account 272 Other debits (specify):	31,238
Total Debits	31,238
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>176,136</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Stonecrest

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>OTHER</u> ACQUISITION ADJUSTMENT		1,950
TOTAL CREDITS		<u>1,950</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Marion / Stonecrest

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
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	985	651	120,599
522.2	Commercial Revenues	77	10	22,847
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	1,062	661	143,446
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>1,062</u>	<u>661</u> (6)	<u>143,446</u>
Other Wastewater Revenues:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			4,123
Total Other Wastewater Revenues				4,123
Total Wastewater Operating Revenues				147,569

* 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: Marion / Stonecrest

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Reclaimed Water Sales				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	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>147,569</u>

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

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	14,521	26	1,075	0	2,615	3,398	567
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,336 (5)	0	0	0	0	0	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	22,910	XXXXXX	XXXXXX	XXXXXX	XXXXXX	20,779	0
715	Purchased Power	13,377	0	0	2,826	0	10,217	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	4,292	0	0	0	0	4,292	0
720	Materials and Supplies	10,707	0	95	0	5,505	1,017	3,194
731	Contractual Services - Eng.	57	25	0	0	0	0	0
732	Contractual Services - Acct.	189	0	0	0	0	0	0
733	Contractual Services - Legal	816	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,981	0	0	0	0	2,827	0
736	Contractual Services - Other	12,459	0	0	0	0	0	4,993
741	Rental of Building/Real Property	542	0	0	0	0	0	0
742	Rental of Equipment	40	0	0	0	0	0	0
750	Transportation Expenses	2,583	0	0	0	907	296	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,019	0	0	0	0	0	0
758	Insurance - Workman's Compensation	589 (5)	0 (11)	0	0	0	0	0
759	Insurance - Other	9	0	0	0	0	0	0
760	Advertising Expense	223	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	619	0	0	0	0	0	0
770	Bad Debt Expense	306	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	16,086	9,935	0	0	0	0	0
	Total Wastewater Utility Expenses	105,661	9,985	1,170	2,826	9,027	42,826	8,754

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (i)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	3,026	3,813				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	802	534				
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	12	322				
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	355	541				
731	Contractual Services - Eng.	0	33				
732	Contractual Services - Acct.	0	189				
733	Contractual Services - Legal	0	816				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	140	14				
736	Contractual Services - Other		7,466				
741	Rental of Building/Real Property	105	437				
742	Rental of Equipment	7	33				
750	Transportation Expenses	21	1,359				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,019				
758	Insurance - Workman's Compensation	37	552				
759	Insurance - Other	0	9				
760	Advertising Expense	0	223	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	0	619				
770	Bad Debt Expense	306	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	2,683	3,469				
	Total Wastewater Utility Expenses	7,494	21,448	0	0	0	0



UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Sugar Mill

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)	\$0
Less:			
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	
Subtotal			<u>\$0</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$0
Subtotal			<u>\$0</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)		0
	Other (Specify):		0
	Deferred Taxes		0
	Regulatory Asset		0
	Cwip		0
WASTEWATER RATE BASE			\$0
WASTEWATER OPERATING INCOME		S-3	38,513
ACHIEVED RATE OF RETURN			<u>0.00%</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: Volusia / Sugar Mill

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	220,891
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	3,178
Net Operating Revenues			217,713
401	Operating Expenses	S-10(a)	103,328
403	Depreciation Expense	S-6(a)	40,097
	Less: Amortization of CIAC	S-8(a)	(0)
Net Depreciation Expense			40,098
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		9,940
408.11	Property Taxes		17,229
408.12	Payroll Taxes		1,548
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		28,718
409.1	Income Taxes		7,056
410.1	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			179,200
Utility Operating Income			38,513
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	3,178
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		619,779
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>661,470</u>

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

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	2,457	0	(2,457)	0
353	Land and Land Rights	26,577	(0)	(26,576)	(1)
354	Structures and Improvements	39,130	(0)	(39,130)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	103,107	0	(103,107)	0
362	Collection Sewers - Gravity	713,391	0	(713,391)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	91,944	0	(91,944)	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	5,835	0	(5,835)	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	83,485	0	(83,485)	0
371	Pumping Equipment	130,532	0	(130,532)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	22,843	0	(22,843)	0
380	Treatment and Disposal Equip	318,347	0	(318,347)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	25,326	0	(25,326)	(1)
391	Transportation Equipment	4,849	0	(4,849)	(1)
392	Stores Equipment	204	0	(204)	(1)
393	Tools, Shop and Garage Equip.	4,508	0	(4,508)	(1)
394	Laboratory Equipment	1,047	0	(1,047)	(1)
395	Power Operated Equipment	5,289	0	(5,289)	(1)
396	Communication Equipment	8,373	0	(8,373)	(1)
397	Miscellaneous Equipment	1,568	0	(1,568)	(1)
398	Other Tangible Plant	157	0	(157)	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,588,968	(1)	(1,588,967)	0

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

WASTEWATER UTILITY PLANT MATRIX

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

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 / Sugar Mill

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	658	43	0	43
354	Structures and Improvements	(1,427)	1,457	0	1,457
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	41,518	2,432	0	2,432
361	Collection Sewers - Gravity	264,576	11,218	0	11,218
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	39,584	1,713	0	1,713
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	384	109	0	109
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	14,791	1,969	0	1,969
371	Pumping Equipment	417	0	0	0
374	Reuse Distribution Reservoirs	0	5,141	0	5,141
375	Reuse Transmission and Distribution Mains	1,579	463	0	463
380	Treatment and Disposal Equip	134,834	12,538	0	12,538
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	14,808	1,197	0	1,197
391	Transportation Equipment	4,754	572	0	572
392	Stores Equipment	108	8	0	8
393	Tools, Shop and Garage Equip.	2,027	199	0	199
394	Laboratory Equipment	463	49	0	49
395	Power Operated Equipment	3,767	312	0	312
396	Communication Equipment	2,622	593	0	593
397	Miscellaneous Equipment	383	74	0	74
398	Other Tangible Plant	41	11	0	11
	Total Depreciable Wastewater Plant In Service	525,888	40,097	0	40,097

S-6(a)

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

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

YEAR OF REPORT
 DECEMBER 31, 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	658	(7)	43	701	0
354	Structures and Improvements	(3,067)	(7)	3,097	30	0
355	Power Generation Equipment	0	(7)	0	0	0
360	Collection Sewers - Force	41,518	(7)	2,432	43,950	0
361	Collection Sewers - Gravity	264,576	(7)	11,218	275,794	0
362	Special Collecting Structures	0	(7)	0	0	0
363	Services to Customers	39,584	(7)	1,713	41,297	0
364	Flow Measuring Devices	0	(7)	0	0	0
365	Flow Measuring Installations	0	(7)	0	0	0
366	Reuse Services	384	(7)	109	492	0
367	Reuse Meters and Meter Installations	0	(7)	0	0	0
370	Receiving Wells	14,791	(7)	1,969	16,760	0
371	Pumping Equipment	417	(7)	0	417	0
374	Reuse Distribution Reservoirs	0	(7)	5,141	5,141	0
375	Reuse Transmission and Distribution Mains	1,579	(7)	463	2,042	0
380	Treatment and Disposal Equip	134,834	(7)	12,538	147,372	0
381	Plant Sewers	0	(7)	0	0	0
382	Outfall Sewer Lines	0	(7)	0	0	0
389	Other Plant and Miscellaneous Equipment	0	(7)	0	0	0
390	Office Furniture and Equip	0	(7)	16,005	16,005	0
391	Transportation Equipment	0	(7)	5,327	5,327	0
392	Stores Equipment	0	(7)	116	116	0
393	Tools, Shop and Garage Equip.	0	(7)	2,227	2,227	0
394	Laboratory Equipment	0	(7)	512	512	0
395	Power Operated Equipment	0	(7)	4,079	4,079	0
396	Communication Equipment	0	(7)	3,215	3,215	0
397	Miscellaneous Equipment	0	(7)	457	457	0
398	Other Tangible Plant	0	(7)	52	52	0
	Total Depreciable Wastewater Plant In Service	495,274	0	70,711	565,985	0

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

UTILITY NAME: FLORIDA WATER SERVICES
 SYSTEM NAME: Volusia / Sugar Mill

YEAR OF REPORT
 DECEMBER 31, 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		1,113,663
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	5,340
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		5,340
Less debits charged during the year (All debits charged during the year must be explained below)		1,119,003
Total Contributions in Aid of Construction		<u><u>0</u></u>

Explain all debits charged to Account 271 below:	
Retire Assets at Sugar Mill	1,119,003

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Sugar Mill

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	8	668 Average	5,340
Total Credits			<u>5,340</u>

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

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Sugar Mill

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 / Sugar Mill

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	0	303
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	0	303
Measured Revenues:				
522.1	Residential Revenues	658	0	204,310
522.2	Commercial Revenues	10	0	13,100
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>668</u>	<u>0</u>	<u>217,410</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>669</u>	<u>0 (6)</u>	<u>217,713</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)			3,178
	Unbilled Revenue			0
Total Other Wastewater Revenues				3,178
Total Wastewater Operating Revenues				<u>220,891</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Volusia / Sugar Mill

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>220,891</u>

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

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	15,626	0	186	282	1,606	7,419	1,814
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,839 (5)	0	49	75	425	1,965	480
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	7,000	XXXXXX	XXXXXX	XXXXXX	XXXXXX	7,000	XXXXXX
715	Purchased Power	29,314	0	0	28,614	XXXXXX	489	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	2,779	0	0	0	0	2,779	0
720	Materials and Supplies	4,022	0	29	0	2,030	1,333	64
731	Contractual Services - Eng.	21	0	0	0	0	0	0
732	Contractual Services - Acct.	119	0	0	0	0	0	0
733	Contractual Services - Legal	515	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	5,976	0	0	0	0	5,879	0
736	Contractual Services - Other	24,589	0	0	0	0	0	19,873
741	Rental of Building/Real Property	342	0	0	0	0	0	0
742	Rental of Equipment	26	0	0	0	0	0	0
750	Transportation Expenses	2,504	0	0	0	0	1,631	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	644	0	0	0	0	0	0
758	Insurance - Workman's Compensation	508 (5)	0	2	3	19	90	22
759	Insurance - Other	6	0	0	0	0	0	0
760	Advertising Expense	141	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	181	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	391	0	0	0	0	0	0
770	Bad Debt Expense	193	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,593	708	0	0	0	0	0
	Total Wastewater Utility Expenses	103,328	708	266	28,974	4,081	28,586	22,253

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,911	2,408				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	506	337				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	7	203				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	224	342				
731	Contractual Services - Eng.	0	21				
732	Contractual Services - Acct.	0	119				
733	Contractual Services - Legal	0	515				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	88	9				
736	Contractual Services - Other	66	4,715				
741	Rental of Building/Real Property	4	276				
742	Rental of Equipment	14	21				
750	Transportation Expenses	0	859				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	644				
758	Insurance - Workman's Compensation	23	348				
759	Insurance - Other	0	6				
760	Advertising Expense	0	141	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	181	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	391				
770	Bad Debt Expense	193	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,695	2,191				
	Total Wastewater Utility Expenses	4,733	13,727	0	0	0	0



UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Washington / Sunny Hills

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$607,199
	Less:		
	Nonused and Useful Plant (1)		175,415
108	Accumulated Depreciation	S-6(b)	390,869
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,397
252	Advances for Construction	F-21	1,500
	Subtotal		<u>\$37,017</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$969
	Subtotal		<u>\$37,986</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		27,169
	Other (Specify):		0
	Deferred Taxes		(19,806)
	Regulatory Asset Cwip		401
	WASTEWATER RATE BASE		\$45,750
	WASTEWATER OPERATING INCOME	S-3	(37,406)
	ACHIEVED RATE OF RETURN		<u><u>-81.76%</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: Washington / Sunny Hills

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	76,365
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			76,365
401	Operating Expenses	S-10(a)	84,198
403	Depreciation Expense	S-6(a)	20,745
	Less: Amortization of CIAC	S-8(a)	114
Net Depreciation Expense			20,631
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		3,436
408.11	Property Taxes		3,981
408.12	Payroll Taxes		5,520
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		12,937
409.1	Income Taxes		(6,691)
410.1	Deferred Federal Income Taxes		2,592
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		105
Utility Operating Expenses			113,771
Utility Operating Income			(37,406)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(37,406)</u></u>

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIRESMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
351	Organization	0	0	0	0
352	Franchises	3,990	0	0	3,990
353	Land and Land Rights	4,878	470	(395)	4,953
354	Structures and Improvements	12,401	4,621	(4,173)	12,849
355	Power Generation Equipment	45,616	0	0	45,616
360	Collection Sewers - Force	1,057	0	0	1,057
361	Collection Sewers - Gravity	280,152	0	0	280,152
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	53,006	0	0	53,006
364	Flow Measuring Devices	1,703	0	0	1,703
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	20,967	0	0	20,967
371	Pumping Equipment	36,369	0	0	36,369
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	125,162	0	0	125,162
381	Plant Sewers	6,495	0	0	6,495
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	6,473	7,206	(6,473)	7,206
390	Office Furniture and Equip	1,240	1,240	(1,240)	1,240
391	Transportation Equipment	52	83	(52)	83
392	Stores Equipment	1,134	1,134	(1,152)	1,134
393	Tools, Shop and Garage Equip.	268	302	(268)	302
394	Laboratory Equipment	1,352	1,392	(1,352)	1,392
395	Power Operated Equipment	2,140	3,008	(2,140)	3,008
396	Communication Equipment	401	514	(401)	514
397	Miscellaneous Equipment	40	0	(40)	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	604,915	19,970	(17,686)	607,199

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

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

YEAR OF REPORT
 DECEMBER 31, 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	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
352	Franchises	3,990	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
353	Land and Land Rights		4,483	0	0	0	0	471
354	Structures and Improvements				8,229			4,620
355	Power Generation Equipment		45,616	0	0	0	0	XXXXXXX
360	Collection Sewers - Force		1,057	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
361	Collection Sewers - Gravity		280,152	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
362	Special Collecting Structures		0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
363	Services to Customers		53,006	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
364	Flow Measuring Devices		1,703	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
365	Flow Measuring Installations		0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
366	Reuse Services		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
367	Reuse Meters and Installations		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
370	Receiving Wells		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
371	Pumping Equipment		X X X X X X	20,967	X X X X X X	X X X X X X	X X X X X X	X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X	36,369	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
380	Treatment and Disposal Equip		X X X X X X	X X X X X X	82,863	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	6,495	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	0	X X X X X X	X X X X X X	X X X X X X
389	Other Plant and Misc Equipment		X X X X X X	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
390	Office Furniture and Equip		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	7,206
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	1,240
392	Stores Equipment		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	83
393	Tools, Shop and Garage Equip.		X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,134
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	302
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	1,392
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	3,008
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	514
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	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	0
	Total Wastewater Plant	3,990	386,017	57,336	97,586	42,299	0	19,970

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: Washington / Sunny Hills

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	1,381	100	0	100
354	Structures and Improvements	6,989	274	417 (3)	691
355	Power Generation Equipment	22,605	2,281	0	2,281
360	Collection Sewers - Force	229	35	0	35
361	Collection Sewers - Gravity	165,379	6,219	0	6,219
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	33,730	1,394	0	1,394
364	Flow Measuring Devices	170	341	0	341
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	7,266	698	0	698
371	Pumping Equipment	35,938	431	0	431
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	86,529	6,959	0	6,959
381	Plant Sewers	2,289	186	0	186
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	3,785	1,147	3,790 (3)	4,938
391	Transportation Equipment	1,215	86	1,208 (3)	1,294
392	Stores Equipment	28	6	27 (3)	33
393	Tools, Shop and Garage Equip.	518	90	515 (3)	605
394	Laboratory Equipment	118	25	118 (3)	143
395	Power Operated Equipment	963	128	973 (3)	1,101
396	Communication Equipment	670	307	671 (3)	978
397	Miscellaneous Equipment	98	38	97 (3)	136
398	Other Tangible Plant	10	0	10 (3)	11
Total Depreciable Wastewater Plant in Service		369,912	20,745	7,826	28,571

S-6(a)

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

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

YEAR OF REPORT
 DECEMBER 31, 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	1,481
354	Structures and Improvements	12	(4)	293	(3)	7,376
355	Power Generation Equipment	0	0	0	0	24,886
360	Collection Sewers - Force	0	0	0	0	264
361	Collection Sewers - Gravity	0	0	0	0	171,598
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	35,124
364	Flow Measuring Devices	0	0	0	0	511
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	7,964
371	Pumping Equipment	0	0	0	0	36,369
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	93,488
381	Plant Sewers	0	0	0	0	2,474
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)	3,761	(3)	4,961
391	Transportation Equipment	79	(4)	1,209	(3)	1,221
392	Stores Equipment	0	(4)	14	(3)	47
393	Tools, Shop and Garage Equip.	16	(4)	533	(3)	574
394	Laboratory Equipment	4	(4)	111	(3)	146
395	Power Operated Equipment	4	(4)	991	(3)	1,072
396	Communication Equipment	14	(4)	502	(3)	1,132
397	Miscellaneous Equipment	1	(4)	52	(3)	180
398	Other Tangible Plant	0	(4)	21	(3)	0
	Total Depreciable Wastewater Plant In Service	127	0	7,487	7,614	390,869

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Washington / Sunny Hills

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		2,397
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>2,397</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Washington / Sunny Hills

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	855
Debits during year: Accruals charge to Account 272 Other debits (specify):	114
Total Debits	114
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>969</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Washington / Sunny 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)
NONE		0
TOTAL CREDITS		<u>0</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Washington / Sunny 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	1	577
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	577
Measured Revenues:				
522.1	Residential Revenues	167	162	76,734
522.2	Commercial Revenues	3	1	394
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>170</u>	<u>163</u>	<u>77,128</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>171</u>	<u>164 (6)</u>	<u>77,705</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			0
	Unbilled Revenue			(1,340)
Total Other Wastewater Revenues				(1,340)
Total Wastewater Operating Revenues				<u>76,365</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Washington / Sunny Hills

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>76,365</u>

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	1	2	3	4	5	6
(a)	(b)	(c)	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	42,123	0	0	9,299	0	29,927	1,075
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	11,032	(5)	0	2,463	0	7,928	285
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	118	XXXXXX	XXXXXX	XXXXXX	XXXXXX	118	XXXXXX
715	Purchased Power	3,451	0	0	1,171	0	2,191	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	852	0	0	0	0	852	XXXXXX
720	Materials and Supplies	1,648	0	0	0	592	803	15
731	Contractual Services - Eng.	15	7	0	0	0	0	0
732	Contractual Services - Acct.	50	0	0	0	0	0	0
733	Contractual Services - Legal	217	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,038	0	0	0	0	1,997	0
736	Contractual Services - Other	2,739	0	0	0	0	0	750
741	Rental of Building/Real Property	144	0	0	0	0	0	0
742	Rental of Equipment	38	0	27	0	0	0	0
750	Transportation Expenses	12,628	0	0	0	0	12,260	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	271	0	0	0	0	0	0
758	Insurance - Workman's Compensation	644	0	0	113	0	362	13
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	59	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	76	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	165	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	81	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,805	4,167	0	0	0	0	0
	Total Wastewater Utility Expenses	84,198	4,173	27	13,045	592	56,438	2,138

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (l)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	806	1,016				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	214	142				
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	3	86				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	95	144				
731	Contractual Services - Eng.	0	9				
732	Contractual Services - Acct.	0	50				
733	Contractual Services - Legal	0	217				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	37	4				
736	Contractual Services - Other		1,989				
741	Rental of Building/Real Property	28	116				
742	Rental of Equipment	2	9				
750	Transportation Expenses	6	362				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	271				
758	Insurance - Workman's Compensation	10	147				
759	Insurance - Other	0	2				
760	Advertising Expense	0	59	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	76	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	165				
770	Bad Debt Expense	81	X X X X X X	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	715	924				
	Total Wastewater Utility Expenses	1,996	5,788	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)	\$1,594,717
	Less:		
	Nonused and Useful Plant (1)		88,643
108	Accumulated Depreciation	S-6(b)	484,725
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	662,406
252	Advances for Construction	F-21	
	Subtotal		<u>\$358,943</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$88,499
	Subtotal		<u>\$447,442</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		18,768
	Other (Specify):		0
	Deferred Taxes		(39,718)
	Regulatory Asset		2,283
	Cwip		4,243
	WASTEWATER RATE BASE		\$433,018
	WASTEWATER OPERATING INCOME	S-3	21,814
	ACHIEVED RATE OF RETURN		<u>5.04%</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: Lake / Sunshine Parkway

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	153,702
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	3,950
Net Operating Revenues			149,751
401	Operating Expenses	S-10(a)	58,162
403	Depreciation Expense	S-6(a)	55,801
	Less: Amortization of CIAC	S-8(a)	18,835
Net Depreciation Expense			36,966
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		6,917
408.11	Property Taxes		15,421
408.12	Payroll Taxes		1,336
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		23,673
409.1	Income Taxes		2,139
410.1	Deferred Federal Income Taxes		6,759
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		239
Utility Operating Expenses			127,938
Utility Operating Income			21,814
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	3,950
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		0
Total Utility Operating Income			<u>25,764</u>

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

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	1,053	0	0	1,053
353	Land and Land Rights	229,623	68	(51)	229,640
354	Structures and Improvements	85,991	664	(537)	86,118
355	Power Generation Equipment	42,920	0	0	42,920
360	Collection Sewers - Force	146,174	820	0	146,994
361	Collection Sewers - Gravity	333,099	0	0	333,099
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	44,505	0	0	44,505
364	Flow Measuring Devices	3,431	0	0	3,431
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	31,783	0	0	31,783
371	Pumping Equipment	87,547	0	0	87,547
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	522,975	0	0	522,975
381	Plant Sewers	62,515	0	0	62,515
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	833	1,036	(833)	1,036
391	Transportation Equipment	159	178	(159)	178
392	Stores Equipment	7	12	(7)	12
393	Tools, Shop and Garage Equip.	148	163	(148)	163
394	Laboratory Equipment	34	43	(34)	43
395	Power Operated Equipment	174	200	(174)	200
396	Communication Equipment	275	432	(275)	432
397	Miscellaneous Equipment	52	74	(52)	74
398	Other Tangible Plant	5	0	(5)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,593,303	3,690	(2,276)	1,594,717

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

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

YEAR OF REPORT
 DECEMBER 31, 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	1,053	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
353	Land and Land Rights	0	0	0	229,572	0	0	68
354	Structures and Improvements	0	0	5,413	80,041	0	0	664
355	Power Generation Equipment	0	0	0	42,920	0	0	0
360	Collection Sewers - Force	0	146,994	X X X X X X X	X X X X 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	333,099	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
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
363	Services to Customers	0	44,505	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
364	Flow Measuring Devices	3,431	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	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
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	0	0	0	0	0
371	Pumping Equipment	0	0	31,783	0	0	0	0
374	Reuse Distribution Reservoirs	0	0	87,547	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	248,181	274,795	0	0
381	Plant Sewers	0	0	0	6,105	56,410	0	0
382	Outfall Sewer Lines	0	0	0	0	X X X X X X X	0	0
389	Other Plant and Misc Equipment	0	0	0	0	X X X X X X X	0	0
390	Office Furniture and Equip	0	0	0	0	X X X X X X X	0	1,036
391	Transportation Equipment	0	0	0	0	X X X X X X X	0	178
392	Stores Equipment	0	0	0	0	X X X X X X X	0	12
393	Tools, Shop and Garage Equip.	0	0	0	0	X X X X X X X	0	163
394	Laboratory Equipment	0	0	0	0	X X X X X X X	0	43
395	Power Operated Equipment	0	0	0	0	X X X X X X X	0	200
396	Communication Equipment	0	0	0	0	X X X X X X X	0	432
397	Miscellaneous Equipment	0	0	0	0	X X X X X X X	0	74
398	Other Tangible Plant	0	0	0	0	X X X X X X X	0	0
	Allocated General Plant	0	0	0	0	X X X X X X X	0	0
	Total Wastewater Plant	1,053	528,028	124,743	606,819	331,205	0	2,870

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 / Sunshine Parkway

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	357	26	0	26
354	Structures and Improvements	32,330	2,677	60 (3)	2,737
355	Power Generation Equipment	2,683	2,146	0	2,146
360	Collection Sewers - Force	35,574	4,881	0	4,881
361	Collection Sewers - Gravity	50,781	7,395	0	7,395
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,399	1,170	0	1,170
364	Flow Measuring Devices	2,980	451	0	451
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	4,237	1,058	0	1,058
371	Pumping Equipment	25,441	4,868	0	4,868
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	228,469	29,077	0	29,077
381	Plant Sewers	41,573	1,788	0	1,788
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	487	165	545 (3)	710
391	Transportation Equipment	156	12	174 (3)	186
392	Stores Equipment	4	1	4 (3)	5
393	Tools, Shop and Garage Equip.	67	13	74 (3)	87
394	Laboratory Equipment	15	4	17 (3)	20
395	Power Operated Equipment	124	18	140 (3)	158
396	Communication Equipment	86	44	96 (3)	141
397	Miscellaneous Equipment	13	6	14 (3)	19
398	Other Tangible Plant	1	0	1 (3)	2
Total Depreciable Wastewater Plant in Service		428,775	55,801	1,125	56,926

S-6(a)

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

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

YEAR OF REPORT
 DECEMBER 31, 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	383
354	Structures and Improvements	2	(4)	36	(3)	35,030
355	Power Generation Equipment	0	0	0	0	4,829
360	Collection Sewers - Force	0	0	0	0	40,455
361	Collection Sewers - Gravity	0	0	0	0	58,176
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	4,570
364	Flow Measuring Devices	0	0	0	0	3,431
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	5,296
374	Reuse Distribution Reservoirs	0	0	0	0	30,308
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	257,546
381	Plant Sewers	0	0	0	0	43,361
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	(4)	483	(3)	713
390	Office Furniture and Equip	11	(4)	155	(3)	176
391	Transportation Equipment	0	(4)	2	(3)	7
392	Stores Equipment	2	(4)	69	(3)	83
393	Tools, Shop and Garage Equip.	1	(4)	14	(3)	21
394	Laboratory Equipment	0	(4)	128	(3)	154
395	Power Operated Equipment	2	(4)	62	(3)	64
396	Communication Equipment	0	(4)	6	(3)	26
397	Miscellaneous Equipment	0	(4)	3	(3)	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	18	0	959	977	484,725

* 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 / Sunshine Parkway

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		641,258
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	20,328
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	820
Total Credits		21,148
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>662,406</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 / Sunshine Parkway

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	20,328 AVERAGE	20,328
Total Credits			<u>20,328</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	69,664
Debits during year: Accruals charge to Account 272 Other debits (specify):	18,835
Total Debits	18,835
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>88,499</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Sunshine Parkway

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>SCOTT'S HYPONEX PACKAGING PLANT</u> COLLECTION SEWERS - FORCE	PROPERTY	820
TOTAL CREDITS		<u><u>820</u></u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Sunshine Parkway

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	22	24	149,192
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>22</u>	<u>24</u>	<u>149,192</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>22</u>	<u>24 (6)</u>	<u>149,192</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)			3,950
	Unbilled Revenue			559
Total Other Wastewater Revenues				4,509
Total Wastewater Operating Revenues				<u>153,702</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Sunshine Parkway

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>153,702</u>

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

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	10,015	0	165	0	1,950	5,743	1,896
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,635 (5)	0	44	0	517	1,521	502
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	11,030	XXXXXX	XXXXXX	XXXXXX	XXXXXX	11,030	0
715	Purchased Power	9,968	0	0	1,654	XXXXXX	8,301	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	2,811	0	15	0	2,066	9	687
731	Contractual Services - Eng.	2	1	0	0	0	0	0
732	Contractual Services - Acct.	7	0	0	0	0	0	0
733	Contractual Services - Legal	31	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	7,678	0	0	0	0	7,672	0
736	Contractual Services - Other	1,072	0	0	0	0	0	786
741	Rental of Building/Real Property	911	890	0	0	0	0	0
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	4,396	0	0	0	3,920	423	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	39	0	0	0	0	0	0
758	Insurance - Workman's Compensation	141 (5)	0	2	0	24	69	23
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	9	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	11	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	24	0	0	0	0	0	0
770	Bad Debt Expense	12	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	7,367	6,953	0	0	179	0	0
Total Wastewater Utility Expenses		58,162	7,844	226	1,654	8,655	34,770	3,894

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

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	116	146				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	31	20				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	0	12				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	14	21				
731	Contractual Services - Eng.	0	1				
732	Contractual Services - Acct.	0	7				
733	Contractual Services - Legal	0					
734	Contractual Services - Management Fees	0	31				
735	Contractual Services - Testing	0	0				
736	Contractual Services - Other	5	1				
741	Rental of Building/Real Property	4	286				
742	Rental of Equipment	0	17				
750	Transportation Expenses	1	1				
756	Insurance - Vehicle	0	52				
757	Insurance - General Liability	0	0				
758	Insurance - Workman's Compensation	0	39				
759	Insurance - Other	1	21				
760	Advertising Expense	0	0				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	9	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	11	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	12	24	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	103	133	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	287	832	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)	0
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	S-6(b)	0
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		0
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	0
	Subtotal		0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		0
	Other (Specify):		
	Deferred Taxes		0
	Regulatory Asset		0
	Cwip		0
	WASTEWATER RATE BASE		0
	WASTEWATER OPERATING INCOME	S-3	22,248
	ACHIEVED RATE OF RETURN		<u>0.00%</u>

NOTES:

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



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	50,921
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			50,921
401	Operating Expenses	S-10(a)	6,420
403	Depreciation Expense	S-6(a)	8,810
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			8,810
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		2,291
408.11	Property Taxes		7,074
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		9,366
409.1	Income Taxes		4,076
410.1	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			28,673
Utility Operating Income			22,248
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		0
Total Utility Operating Income			<u><u>22,248</u></u>

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

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	466	0	(466)	0
353	Land and Land Rights	998	(0)	(998)	0
354	Structures and Improvements	11,979	0	(11,979)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	127,920	0	(127,920)	0
361	Collection Sewers - Gravity	39,100	0	(39,100)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	18,950	0	(18,950)	0
364	Flow Measuring Devices	1,663	0	(1,663)	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	2,218	0	(2,218)	0
371	Pumping Equipment	11,736	0	(11,736)	0
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	282,636	0	(282,636)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	9,388	0	(9,388)	(1)
391	Transportation Equipment	1,798	0	(1,798)	(1)
392	Stores Equipment	76	0	(76)	(1)
393	Tools, Shop and Garage Equip.	1,671	0	(1,671)	(1)
394	Laboratory Equipment	388	0	(388)	(1)
395	Power Operated Equipment	1,961	0	(1,961)	(1)
396	Communication Equipment	3,104	0	(3,104)	(1)
397	Miscellaneous Equipment	581	0	(581)	(1)
398	Other Tangible Plant	58	0	(58)	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	516,691	(0)	(516,691)	0

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

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

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)	(l)	(f)	(k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	0	0	0	0
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	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
363	Services to Customers	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
366	Reuse Services	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	0	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	0	XXXXXX
374	Reuse Distribution Services	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	0	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXXXX	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	0
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	0	0	0	0	0	0

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



UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: St. Lucie / Tropical Isles

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	112	0	0	0
354	Structures and Improvements	(5,047)	517	314 (3)	831
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	48,766	0	0	0
361	Collection Sewers - Gravity	13,032	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	6,588	0	0	0
364	Flow Measuring Devices	(654)	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	718	0	0	0
371	Pumping Equipment	(3,476)	0	0	0
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	107,297	(18)	0	(18)
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	5,489	4,685	2,860 (3)	7,545
391	Transportation Equipment	1,762	899	911 (3)	1,810
392	Stores Equipment	40	39	21 (3)	60
393	Tools, Shop and Garage Equip.	752	477	389 (3)	866
394	Laboratory Equipment	172	122	89 (3)	210
395	Power Operated Equipment	1,397	881	734 (3)	1,615
396	Communication Equipment	972	1,049	506 (3)	1,555
397	Miscellaneous Equipment	142	159	73 (3)	233
398	Other Tangible Plant	15	0	8 (3)	8
	Total Depreciable Wastewater Plant In Service	178,078	8,810	5,905	14,715

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

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

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	112	0	0	112	0
354	Structures and Improvements	(5,646)	(4)	1,430	(4,216)	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	48,766	0	0	48,766	0
361	Collection Sewers - Gravity	13,032	0	0	13,032	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	6,588	0	0	6,588	0
364	Flow Measuring Devices	(654)	0	0	(654)	0
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	718	0	0	718	0
371	Pumping Equipment	(3,476)	0	0	(3,476)	0
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	107,279	0	0	107,279	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	0	0	13,034	13,034	0
391	Transportation Equipment	0	0	3,573	3,573	0
392	Stores Equipment	0	0	100	100	0
393	Tools, Shop and Garage Equip.	0	0	1,618	1,618	0
394	Laboratory Equipment	0	0	382	382	0
395	Power Operated Equipment	0	0	3,012	3,012	0
396	Communication Equipment	0	0	2,527	2,527	0
397	Miscellaneous Equipment	0	0	375	375	0
398	Other Tangible Plant	0	0	23	23	0
	Total Depreciable Wastewater Plant In Service	166,720	0	26,073	192,793	0

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: St. Lucie / Tropical Isles

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		95,506
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		95,506
Total Contributions in Aid of Construction		<u>0</u>

Explain all debits charged to Account 271 below:		
Record Sale of Tropical Isle		<u>95,505</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: St. Lucie / Tropical Isles

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	32,587
Debits during year: Accruals charge to Account 272 Other debits (specify):	0
Total Debits	0
Credits during year (specify): Sale of Tropical Isle	32,587
Total Credits	32,587
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: St. Lucie / Tropical Isles

WASTEWATER CIAC SCHEDULE "B"

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

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



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: St. Lucie / Tropical Isles

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	248	0	55,307
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	248	0	55,307
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>248</u>	<u>0</u> (6)	<u>55,307</u>
Other Wastewater Revenues:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP)			180
	Unbilled Revenue			(4,566)
Total Other Wastewater Revenues				(4,386)
Total Wastewater Operating Revenues				50,921

* 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: St. Lucie / Tropical Isles

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Reclaimed Water Sales				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	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>50,921</u>

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

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	1,374	0	0	0	0	0	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	268 (5)	0	0	0	0	0	0
710	Purchased Water	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
711	Sludge Removal	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
715	Purchased Power	67	0	0	0	0	0	0
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	180	0	0	0	0	0	0
731	Contractual Services - Eng.	7	0	0	0	0	0	0
732	Contractual Services - Acct.	38	0	0	0	0	0	0
733	Contractual Services - Legal	164	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	31	0	0	0	0	0	0
736	Contractual Services - Other	2,047	0	0	0	0	0	546
741	Rental of Building/Real Property	109	0	0	0	0	0	0
742	Rental of Equipment	8	0	0	0	0	0	0
750	Transportation Expenses	278	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	205	0	0	0	0	0	0
758	Insurance - Workman's Compensation	118 (5)	0 (11)	0	0	0	0	0
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	45	X X X X X X	X X X X X X	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	58	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	124	0	0	0	0	0	0
770	Bad Debt Expense	61	X X X X X X	X X X X X X	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	1,236	0	0	0	0	0	0
Total Wastewater Utility Expenses		6,420	0	0	0	0	0	546

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

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	608	766				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	161	107				
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	2	65				
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	71	109				
731	Contractual Services - Eng.	0	7				
732	Contractual Services - Acct.	0	38				
733	Contractual Services - Legal	0	164				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	28	3				
736	Contractual Services - Other	1,500	1,500				
741	Rental of Building/Real Property	21	88				
742	Rental of Equipment	1	7				
750	Transportation Expenses	4	273				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	205				
758	Insurance - Workman's Compensation	7	111				
759	Insurance - Other	0	2				
760	Advertising Expense	0	45	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	58	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	0	124	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	61	X X X X X X	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	539	697				
	Total Wastewater Utility Expenses	1,506	4,368	0	0	0	0



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Valencia Terrace

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	490,513
	Less:		
	Nonused and Useful Plant (1)		15,458
108.1	Accumulated Depreciation	S-6(b)	185,534
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	30,969
252	Advances for Construction	F-21	0
	Subtotal		258,552
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	7,850
	Subtotal		266,402
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		20,791
	Other (Specify):		
	Deferred Taxes		(16,225)
	Regulatory Asset		45,196
	Cwip		816
	WASTEWATER RATE BASE		316,979
	WASTEWATER OPERATING INCOME	S-3	25,012
	ACHIEVED RATE OF RETURN		<u>7.89%</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)	126,538
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			126,538
401	Operating Expenses	S-10(a)	64,431
403	Depreciation Expense	S-6(a)	21,158
	Less: Amortization of CIAC	S-8(a)	1,019
Net Depreciation Expense			20,139
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		5,694
408.11	Property Taxes		5,279
408.12	Payroll Taxes		1,282
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		12,255
409.1	Income Taxes		2,559
410.1	Deferred Federal Income Taxes		2,057
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		85
Utility Operating Expenses			101,526
Utility Operating Income			25,012
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utiltiy Property		0
420	Allowances for Funds used During Construction		0
Total Utility Operating Income			<u>25,012</u>

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

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	3,239	958	(779)	3,418
354	Structures and Improvements	29,043	9,407	(8,224)	30,226
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	6,576	0	0	6,576
361	Collection Sewers - Gravity	158,083	0	0	158,083
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	27,805	0	0	27,805
364	Flow Measuring Devices	1,666	0	0	1,666
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	8,101	0	0	8,101
371	Pumping Equipment	46,168	0	0	46,168
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	158,049	1,255	(1,054)	158,251
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	19,926	0	0	19,926
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	12,758	14,671	(12,758)	14,671
391	Transportation Equipment	2,443	2,524	(2,443)	2,524
392	Stores Equipment	103	169	(103)	169
393	Tools, Shop and Garage Equip.	2,271	2,308	(2,271)	2,308
394	Laboratory Equipment	527	614	(527)	614
395	Power Operated Equipment	2,664	2,835	(2,664)	2,835
396	Communication Equipment	4,218	6,124	(4,218)	6,124
397	Miscellaneous Equipment	790	1,047	(790)	1,047
398	Other Tangible Plant	79	0	(79)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	484,509	41,913	(35,909)	490,513

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

S-4(e)

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

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)	(l)	(f)	(k)
		INTANGIBLE PLANT	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	2,460	0	0	0	0	958
354	Structures and Improvements	XXXXXX	0	0	20,820	0	0	9,407
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	6,576	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	158,083	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	27,805	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	1,666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	8,101	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	46,168	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	158,251	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	19,926	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	0	0	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	14,671
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,524
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	169
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,308
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	614
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,835
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,124
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,047
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	0	196,590	54,269	198,997	0	0	40,657

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: Lake / Valencia Terrace

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

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)	ACQUISITION OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	5,766	686	848 (3)	1,534
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,325	219	0	219
361	Collection Sewers - Gravity	70,599	3,509	0	3,509
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	14,185	731	0	731
364	Flow Measuring Devices	1,666	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	1,300	270	0	270
371	Pumping Equipment	12,308	2,567	0	2,567
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	28,494	8,793	0	8,793
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	13,250	664	0	664
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	7,459	2,336	7,717 (3)	10,053
391	Transportation Equipment	2,395	174	2,459 (3)	2,634
392	Stores Equipment	54	12	56 (3)	68
393	Tools, Shop and Garage Equip.	1,021	183	1,049 (3)	1,231
394	Laboratory Equipment	233	51	239 (3)	290
395	Power Operated Equipment	1,898	260	1,981 (3)	2,241
396	Communication Equipment	1,321	625	1,365 (3)	1,991
397	Miscellaneous Equipment	193	78	198 (3)	276
398	Other Tangible Plant	21	1	21 (3)	22
Total Depreciable Wastewater Plant In Service		164,487	21,158	15,934	37,092

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

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

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	24	(4)	569	(3)	6,708
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	2,544
361	Collection Sewers - Gravity	0	0	0	0	74,108
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	14,916
364	Flow Measuring Devices	0	0	0	0	1,666
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	1,570
371	Pumping Equipment	0	0	0	0	14,875
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	1,054	0	0	1,054	36,233
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	13,913
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	160	(4)	7,410	(3)	10,100
391	Transportation Equipment	0	(4)	2,382	(3)	2,486
392	Stores Equipment	32	(4)	26	(3)	96
393	Tools, Shop and Garage Equip.	9	(4)	1,051	(3)	1,169
394	Laboratory Equipment	0	(4)	218	(3)	296
395	Power Operated Equipment	0	(4)	1,955	(3)	2,183
396	Communication Equipment	29	(4)	978	(3)	2,304
397	Miscellaneous Equipment	3	(4)	100	(3)	366
398	Other Tangible Plant	0	(4)	43	(3)	0
	Total Depreciable Wastewater Plant In Service	<u>1,312</u>	<u>0</u>	<u>14,733</u>	<u>16,045</u>	<u>185,534</u>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Valencia Terrace

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		30,969
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>30,969</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 / Valencia Terrace

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	6,831
Debits during year:	
Accruals charge to Account 272	1,019
Other debits (specify):	
Acquisition	
Total Debits	1,019
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>7,850</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Valencia Terrace

WASTEWATER CIAC SCHEDULE "B"

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

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



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Valencia Terrace

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	1	335
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	1	335
Measured Revenues:				
522.1	Residential Revenues	326	325	101,587
522.2	Commercial Revenues	11	12	25,284
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	337	337	126,871
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>337</u>	<u>338</u> (6)	<u>127,206</u>
Other Wastewater Revenues:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFP Unbilled Revenue			0 (668)
Total Other Wastewater Revenues				(668)
Total Wastewater Operating Revenues				126,538

* 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: Lake / Valencia Terrace

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Reclaimed Water Sales				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	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>126,538</u>

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

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	13,067	104	37	0	1,534	6,886	796
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,203	28	10	0	406	1,824	211
710	Purchased Water	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
711	Sludge Removal	10,224	X X X X X X	X X X X X X	X X X X X X	X X X X X X	10,224	0
715	Purchased Power	11,373	0	0	138	0	11,054	0
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	2,140	0	0	0	0	2,140	0
720	Materials and Supplies	3,842	0	201	0	1,749	0	1,406
731	Contractual Services - Eng.	31	13	0	0	0	0	0
732	Contractual Services - Acct.	102	0	0	0	0	0	0
733	Contractual Services - Legal	443	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,057	0	0	0	0	2,974	0
736	Contractual Services - Other	4,199	0	0	0	0	0	150
741	Rental of Building/Real Property	284	0	0	0	0	0	0
742	Rental of Equipment	22	0	0	0	0	0	0
750	Transportation Expenses	3,932	0	0	0	186	2,997	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	553	0	0	0	0	0	0
758	Insurance - Workman's Compensation	432	1 (11)	0	0	19	83	10
759	Insurance - Other	5	0	0	0	0	0	0
760	Advertising Expense	121	X X X X X X	X X X X X X	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	156	X X X X X X	X X X X X X	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	335	0	0	0	0	0	0
770	Bad Debt Expense	166	X X X X X X	X X X X X X	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	6,735	3,288	0	0	111	0	0
	Total Wastewater Utility Expenses	64,431	3,434	248	138	4,005	38,183	2,573

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

YEAR OF REPORT
 DECEMBER 31, 2001

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7	8	9	10	11	12
		CUSTOMER ACCTS EXPENSES (j)	ADMIN & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,641	2,068				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	435	290				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	6	175				
716	Fuel for Power Purchased	0	0				
718	Chemicals	XXXXXX	XXXXXX				
720	Materials and Supplies	193	293				
731	Contractual Services - Eng.	0	18				
732	Contractual Services - Acct.	0	102				
733	Contractual Services - Legal	0	443				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	76	8				
736	Contractual Services - Other		4,049				
741	Rental of Building/Real Property	57	237				
742	Rental of Equipment	4	18				
750	Transportation Expenses	12	737				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	553				
758	Insurance - Workman's Compensation	20	299				
759	Insurance - Other	0	5				
760	Advertising Expense	0	121	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	156	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	335	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	166	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,455	1,881				
	Total Wastewater Utility Expenses	4,064	11,786	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)	\$297,425
Less:			
108	Nonused and Useful Plant (1)		6,595
110	Accumulated Depreciation	S-6(b)	132,502
271	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	141,614
252	Advances for Construction	F-21	
Subtotal			<u>\$16,713</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$110,132
Subtotal			<u>\$126,845</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	17,500
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(10,328)
	Working Capital Allowance (3)		8,861
	Other (Specify):		0
	Deferred Taxes		(8,199)
	Regulatory Asset		11,591
	Cwip		5,144
WASTEWATER RATE BASE			\$151,414
WASTEWATER OPERATING INCOME			S-3 7,233
ACHIEVED RATE OF RETURN			<u>4.78%</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: Lake / Venetian Village

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	47,404
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			47,404
401	Operating Expenses	S-10(a)	27,460
403	Depreciation Expense	S-6(a)	10,873
	Less: Amortization of CIAC	S-8(a)	5,132
Net Depreciation Expense			5,741
406	Amortization of Utility Plant Acquisition Adjustme	F-7	438
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		2,133
408.11	Property Taxes		1,479
408.12	Payroll Taxes		1,008
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		4,621
409.1	Income Taxes		488
410.1	Deferred Federal Income Taxes		1,375
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		49
Utility Operating Expenses			40,170
Utility Operating Income			7,233
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		2,084
Total Utility Operating Income			<u>9,317</u>

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

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)
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	325	0	0	325
353	Land and Land Rights	17,471	257	(206)	17,521
354	Structures and Improvements	23,483	2,518	(2,172)	23,829
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	10,133	0	0	10,133
361	Collection Sewers - Gravity	50,646	0	0	50,646
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	10,476	0	0	10,476
364	Flow Measuring Devices	0	1,253	0	1,253
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	7,478	0	0	7,478
371	Pumping Equipment	34,189	0	0	34,189
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	52,848	79,519	0	132,368
381	Plant Sewers	1,099	0	0	1,099
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	3,369	3,927	(3,369)	3,927
391	Transportation Equipment	645	676	(645)	676
392	Stores Equipment	27	45	(27)	45
393	Tools, Shop and Garage Equip.	600	618	(600)	618
394	Laboratory Equipment	139	164	(139)	164
395	Power Operated Equipment	704	759	(704)	759
396	Communication Equipment	1,114	1,639	(1,114)	1,639
397	Miscellaneous Equipment	209	280	(209)	280
398	Other Tangible Plant	21	0	(21)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	214,976	91,654	(9,205)	297,425

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

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

YEAR OF REPORT
 DECEMBER 31, 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	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
352	Franchises	325	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
353	Land and Land Rights		0	17,265	0	0	0	256
354	Structures and Improvements		0	21,311	0	0	0	2,518
355	Power Generation Equipment		0	0	0	0	0	XXXXXXX
360	Collection Sewers - Force		10,133	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity		50,646	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
362	Special Collecting Structures		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
363	Services to Customers		10,476	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices		1,253	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
366	Reuse Services		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
367	Reuse Meters and Installations		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
370	Receiving Wells		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
371	Pumping Equipment		X X X X X X X X	7,478	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X X	34,189	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
375	Reuse Transmission and Distribution Syste		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X X	118,560	X X X X X X X X	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	1,099	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines		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
389	Other Plant and Misc Equipment		0	0	0	0	0	3,927
390	Office Furniture and Equip		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	676
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	45
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	618
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	164
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	759
395	Power Operated Equipment		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,639
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	280
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	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	0
	Allocated General Plant		X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	325	72,509	41,667	158,234	13,807	0	10,882

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 / Venetian Village

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	127	8	0	8
354	Structures and Improvements	5,970	676	227 (3)	903
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	7,747	337	0	337
361	Collection Sewers - Gravity	29,056	1,124	0	1,124
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	6,722	276	0	276
364	Flow Measuring Devices	0	125	0	125
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	3,526	249	0	249
371	Pumping Equipment	23,851	1,901	0	1,901
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	39,692	5,149	0	5,149
381	Plant Sewers	777	31	0	31
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	1,970	625	2,065 (3)	2,691
391	Transportation Equipment	632	47	658 (3)	705
392	Stores Equipment	14	3	15 (3)	18
393	Tools, Shop and Garage Equip.	270	49	281 (3)	330
394	Laboratory Equipment	62	14	64 (3)	78
395	Power Operated Equipment	501	70	530 (3)	600
396	Communication Equipment	349	167	365 (3)	533
397	Miscellaneous Equipment	51	21	53 (3)	74
398	Other Tangible Plant	5	0	6 (3)	6
Total Depreciable Wastewater Plant In Service		121,322	10,873	4,265	15,137

S-6(a)

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

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

YEAR OF REPORT
 DECEMBER 31, 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	135
354	Structures and Improvements	6	(4)	149	(3)	6,718
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	8,084
361	Collection Sewers - Gravity	0	0	0	0	30,181
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	6,997
364	Flow Measuring Devices	0	0	0	0	125
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	3,775
371	Pumping Equipment	0	0	0	0	25,752
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	44,841
381	Plant Sewers	0	0	0	0	809
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1	(4)	1,957	(3)	2,703
390	Office Furniture and Equip	43	(4)	629	(3)	665
391	Transportation Equipment	0	(4)	7	(3)	26
392	Stores Equipment	9	(4)	278	(3)	313
393	Tools, Shop and Garage Equip.	2	(4)	58	(3)	79
394	Laboratory Equipment	0	(4)	517	(3)	584
395	Power Operated Equipment	8	(4)	257	(3)	617
396	Communication Equipment	1	(4)	26	(3)	98
397	Miscellaneous Equipment	0	(4)	11	(3)	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant in Service	69	0	3,889	3,958	132,502

* 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 / Venetian Village

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		141,614
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>141,614</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 / Venetian Village

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	105,000
Debits during year: Accruals charge to Account 272 Other debits (specify):	5,132
Total Debits	5,132
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>110,132</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Venetian Village

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 / Venetian Village

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	1	524
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	524
Measured Revenues:				
522.1	Residential Revenues	88	91	46,846
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>88</u>	<u>91</u>	<u>46,846</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>89</u>	<u>92 (6)</u>	<u>47,371</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			33
Total Other Wastewater Revenues				33
Total Wastewater Operating Revenues				<u>47,404</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Lake / Venetian Village

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>47.404</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	8,353	0	0	0	2,172	5,031	158
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,144	(5)	0	0	575	1,333	42
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	2,250	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,250	0
715	Purchased Power	3,092	0	0	960	XXXXXX	2,083	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,365	0	0	0	0	1,365	0
720	Materials and Supplies	843	0	0	0	605	0	108
731	Contractual Services - Eng.	8	4	0	0	0	0	0
732	Contractual Services - Acct.	27	0	0	0	0	0	0
733	Contractual Services - Legal	118	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,232	0	0	0	0	2,210	0
736	Contractual Services - Other	2,102	0	0	0	0	0	1,019
741	Rental of Building/Real Property	79	0	0	0	0	0	0
742	Rental of Equipment	6	0	0	0	0	0	0
750	Transportation Expenses	1,676	0	0	0	0	1,476	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	148	0	0	0	0	0	0
758	Insurance - Workman's Compensation	174	0	0	0	26	61	2
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	32	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	42	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	90	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	44	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	2,631	1,738	0	0	0	0	0
	Total Wastewater Utility Expenses	27,460	1,742	0	960	3,379	15,809	1,328

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	439	553				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	116	78				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	47	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
720	Materials and Supplies	52	78				
731	Contractual Services - Eng.	0	5				
732	Contractual Services - Acct.	0	27				
733	Contractual Services - Legal	0	118				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	20	2				
736	Contractual Services - Other	15	1,084				
741	Rental of Building/Real Property	1	63				
742	Rental of Equipment	3	197				
750	Transportation Expenses	0	0				
756	Insurance - Vehicle	0	148				
757	Insurance - General Liability	0					
758	Insurance - Workman's Compensation	5	80				
759	Insurance - Other	0	1				
760	Advertising Expense	0	32	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	42	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	90				
770	Bad Debt Expense	44	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	389	503				
	Total Wastewater Utility Expenses	1,088	3,155	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)	\$3,631,843
	Less:		
108	Nonused and Useful Plant (1) Accumulated Depreciation	S-6(b)	1,356,547
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,052,041
252	Advances for Construction	F-21	
	Subtotal		<u>\$223,254</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$564,186
	Subtotal		<u>\$787,440</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)		174,092
	Other (Specify):		0
	Deferred Taxes		(7,493)
	Regulatory Asset		193,418
	Cwip		11,417
	WASTEWATER RATE BASE		\$1,158,873
	WASTEWATER OPERATING INCOME	S-3	428,091
	ACHIEVED RATE OF RETURN		<u>36.94%</u>

NOTES:

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



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	1,288,443
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	3,852
Net Operating Revenues			1,284,591
401	Operating Expenses	S-10(a)	539,512
403	Depreciation Expense	S-6(a)	152,245
	Less: Amortization of CIAC	S-8(a)	60,046
Net Depreciation Expense			92,199
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		57,980
408.11	Property Taxes		33,408
408.12	Payroll Taxes		21,742
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		113,129
409.1	Income Taxes		76,479
410.1	Deferred Federal Income Taxes		34,546
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		634
Utility Operating Expenses			856,500
Utility Operating Income			428,091
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	3,852
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		608
Total Utility Operating Income			<u><u>432,550</u></u>

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

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	1,225	0	0	1,225
353	Land and Land Rights	3,287	4,118	0	4,118
354	Structures and Improvements	115,807	40,422	(3,287)	(1)
355	Power Generation Equipment	125,217	0	(34,701)	(1)
360	Collection Sewers - Force	688,269	31,231	0	125,217
361	Collection Sewers - Gravity	515,550	3,322	0	719,500
362	Special Collecting Structures	0	0	0	518,871
363	Services to Customers	83,566	0	0	83,566
364	Flow Measuring Devices	8,001	0	0	8,001
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	73,691	44,607	0	118,298
371	Pumping Equipment	146,398	39,438	(2,353)	183,483
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	867,305	9,593	(4,637)	872,262
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	538,853	0	0	538,853
389	Other Plant and Misc. Equipment	206,753	0	0	206,753
390	Office Furniture and Equip	53,631	63,043	(53,631)	63,043
391	Transportation Equipment	10,308	10,846	(10,308)	10,846
392	Stores Equipment	433	724	(433)	724
393	Tools, Shop and Garage Equip.	9,919	9,919	(9,919)	9,919
394	Laboratory Equipment	2,225	2,639	(2,225)	2,639
395	Power Operated Equipment	11,243	12,182	(11,243)	12,182
396	Communication Equipment	17,796	26,316	(17,796)	26,316
397	Miscellaneous Equipment	3,332	4,499	(3,332)	4,499
398	Other Tangible Plant	335	0	(335)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	3,483,009	302,898	(154,064)	3,631,843

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

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

YEAR OF REPORT
 DECEMBER 31, 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 (j)	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
352	Franchises	1,225	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
353	Land and Land Rights	0	0	0	0	0	0	4,118
354	Structures and Improvements	X X X X X X X	0	11,749	69,358	0	0	40,421
355	Power Generation Equipment	X X X X X X X	0	0	125,217	0	0	X X X X X X X
360	Collection Sewers - Force	X X X X X X X	719,500	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 X X X X
361	Collection Sewers - Gravity	X X X X X X X	518,871	X X X X X X X	X X X X 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	83,566	X X X X X X X	X X X X 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	8,001	X X X X X X X	X X X X 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	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	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	X X X X X X X	118,298	X X X X 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	183,483	X X X X 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 System	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X 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	872,262	0	0	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	0	0	0	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	538,853	0	0	X X X X X X X
389	Other Plant and Misc Equipment	X X X X X X X	206,753	0	0	X X X X X X X	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 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
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
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
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
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
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
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
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
	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
	Total Wastewater Plant	207,978	1,329,939	313,529	1,605,690	0	0	174,707

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 / Woodmere

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	513	31	0	31
354	Structures and Improvements	63,151	2,689	3,645 (3)	6,335
355	Power Generation Equipment	7,826	6,261	0	6,261
360	Collection Sewers - Force	370,966	23,439	0	23,439
361	Collection Sewers - Gravity	48,934	11,482	0	11,482
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	8,587	2,198	0	2,198
364	Flow Measuring Devices	8,001	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	7,840	3,197	0	3,197
371	Pumping Equipment	(20,438)	9,171	0	9,171
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	363,079	48,356	0	48,356
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	189,045	17,944	0	17,944
389	Other Plant and Miscellaneous Equipment	96,960	11,495	0	11,495
390	Office Furniture and Equip	31,475	10,037	33,160 (3)	43,197
391	Transportation Equipment	10,106	749	10,567 (3)	11,317
392	Stores Equipment	230	50	240 (3)	290
393	Tools, Shop and Garage Equip.	4,309	786	4,506 (3)	5,292
394	Laboratory Equipment	984	218	1,029 (3)	1,247
395	Power Operated Equipment	8,008	1,117	8,511 (3)	9,628
396	Communication Equipment	5,574	2,686	5,867 (3)	8,554
397	Miscellaneous Equipment	814	335	852 (3)	1,187
398	Other Tangible Plant	87	3	91 (3)	94
	Total Depreciable Wastewater Plant In Service	1,206,051	152,245	68,469	220,714

S-6(a)

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

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

YEAR OF REPORT
 DECEMBER 31, 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	543
354	Structures and Improvements	101	(4)	2,383	(3)	67,002
355	Power Generation Equipment	0	0	0	0	14,087
360	Collection Sewers - Force	0	0	0	0	394,405
361	Collection Sewers - Gravity	0	0	0	0	60,416
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	10,785
364	Flow Measuring Devices	0	0	0	0	8,001
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	11,037
371	Pumping Equipment	2,353	0	0	2,353	(13,621)
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	4,507	0	130	(2)	406,798
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	206,989
389	Other Plant and Miscellaneous Equipment	0	0	0	0	108,456
390	Office Furniture and Equip	9	(4)	31,263	(3)	43,400
391	Transportation Equipment	687	(4)	10,051	(3)	10,684
392	Stores Equipment	0	(4)	109	(3)	411
393	Tools, Shop and Garage Equip.	139	(4)	4,437	(3)	5,025
394	Laboratory Equipment	38	(4)	919	(3)	1,274
395	Power Operated Equipment	0	(4)	8,256	(3)	9,380
396	Communication Equipment	125	(4)	4,102	(3)	9,901
397	Miscellaneous Equipment	11	(4)	416	(3)	1,575
398	Other Tangible Plant	0	(4)	182	(3)	0
	Total Depreciable Wastewater Plant In Service	7,969	0	62,248	70,218	1,356,547

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Duval / Woodmere

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		1,563,665
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	376,042
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	112,334
Total Credits		488,376
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>2,052,041</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Duval / Woodmere

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	290	1,297 Average	376,042
Total Credits			<u>376,042</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	504,140
Debits during year: Accruals charge to Account 272 Other debits (specify):	60,046
Total Debits	60,046
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>564,186</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Duval / Woodmere

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>SUNDANCE POINTE APARTMENTS</u>		
COLLECTION SEWERS - FORCE	PROPERTY	31,231
RECEIVING WELLS	PROPERTY	44,607
PUMPING EQUIPMENT	PROPERTY	36,496
TOTAL CREDITS		<u>112,334</u>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Duval / Woodmere

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	15,829
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	15,829
Measured Revenues:				
522.1	Residential Revenues	1,401	1,446	829,512
522.2	Commercial Revenues	5	5	132,232
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	16	38	290,310
Total Measured Revenues		<u>1,422</u>	<u>1,489</u>	<u>1,252,054</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>1,422</u>	<u>1,489 (6)</u>	<u>1,267,882</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)			3,852
	Unbilled Revenue			16,709
Total Other Wastewater Revenues				20,561
Total Wastewater Operating Revenues				<u>1,288,443</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Duval / Woodmere

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>1,288,443</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	1	2	3	4	5	6
(a)	(b)	(c)	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	174,686	11,834	692	328	12,449	113,622	19,824
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	45,165 (5)	3,135	183	87	3,298	30,099	5,252
710	Purchased Water	58,981	XX	XX	XX	XX	58,981	XX
711	Sludge Removal	68,010	XX	XX	XX	XX	68,010	XX
715	Purchased Power	36,391	637	0	379	XX	34,597	XX
716	Fuel for Power Purchased	0	0	XX	XX	XX	0	XX
718	Chemicals	13,906	0	0	0	0	13,906	0
720	Materials and Supplies	27,293	226	3,482	429	9,752	9,768	1,548
731	Contractual Services - Eng.	133	57	0	0	0	0	0
732	Contractual Services - Acct.	440	0	0	0	0	0	0
733	Contractual Services - Legal	1,901	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	13,136	0	0	0	0	12,777	0
736	Contractual Services - Other	28,488	0	0	0	0	0	11,092
741	Rental of Building/Real Property	1,263	0	0	0	0	0	0
742	Rental of Equipment	94	0	0	0	0	0	0
750	Transportation Expenses	24,339	0	0	0	8,019	13,102	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	2,374	0	0	0	0	0	0
758	Insurance - Workman's Compensation	3,292 (5)	143	8	4	151	1,375	240
759	Insurance - Other	20	0	0	0	0	0	0
760	Advertising Expense	520	XX	XX	XX	XX	XX	XX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	669	XX	XX	XX	XX	XX	XX
767	Regulatory Commission Expenses - Other	1,442	0	0	0	0	0	0
770	Bad Debt Expense	713	XX	XX	XX	XX	XX	XX
775	Miscellaneous Expenses	36,256	16,159	0	0	5,762	0	0
	Total Wastewater Utility Expenses	539,512	32,192	4,366	1,228	39,429	356,237	37,955

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	7,052	8,885				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,868	1,245				
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	27	751				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	828	1,260				
731	Contractual Services - Eng.	0	76				
732	Contractual Services - Acct.	0	440				
733	Contractual Services - Legal	0	1,901				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	325	33				
736	Contractual Services - Other	17,397	1,018				
741	Rental of Building/Real Property	245	78				
742	Rental of Equipment	16					
750	Transportation Expenses	50	3,168				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	2,374				
758	Insurance - Workman's Compensation	85	1,285				
759	Insurance - Other	0	20				
760	Advertising Expense	0	520				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	669				
767	Regulatory Commission Expenses - Other	0	1,442				
770	Bad Debt Expense	713	X 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	6,252	8,083				
	Total Wastewater Utility Expenses	17,461	50,645	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)	\$396,151
Less:			
108	Nonused and Useful Plant (1)		51,284
110	Accumulated Depreciation	S-6(b)	74,172
271	Accumulated Amortization		
252	Contributions in Aid of Construction	S-7	83,582
	Advances for Construction	F-21	
Subtotal			<u>\$187,113</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$24,982
Subtotal			<u>\$212,095</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		20,056
	Other (Specify):		0
	Deferred Taxes		9,932
	Regulatory Asset		66,954
	Cwip		1,152
WASTEWATER RATE BASE			\$310,189
WASTEWATER OPERATING INCOME			S-3 39,327
ACHIEVED RATE OF RETURN			<u>12.68%</u>

NOTES:

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



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	139,303
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			139,303
401	Operating Expenses	S-10(a)	62,154
403	Depreciation Expense	S-6(a)	17,111
	Less: Amortization of CIAC	S-8(a)	2,981
Net Depreciation Expense			14,130
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		6,269
408.11	Property Taxes		5,619
408.12	Payroll Taxes		699
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		12,587
409.1	Income Taxes		5,908
410.1	Deferred Federal Income Taxes		5,135
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		61
Utility Operating Expenses			99,976
Utility Operating Income			39,327
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
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		3,144
Total Utility Operating Income			<u>42,471</u>

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

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	2,695	0	0	2,695
352	Franchises	503	0	0	503
353	Land and Land Rights	45,500	1,353	(1,117)	45,736
354	Structures and Improvements	27,738	13,281	(27,738)	13,280
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	131,669	0	0	131,669
361	Collection Sewers - Gravity	3,349	0	0	3,349
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,304	0	0	1,304
364	Flow Measuring Devices	1,064	0	(1,064)	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	48,157	25,626	(44,002)	29,781
371	Pumping Equipment	88,603	36,464	0	125,068
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Syste	0	0	0	0
380	Treatment and Disposal Equip	29,742	(3,087)	(26,655)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	18,284	20,712	(18,284)	20,712
391	Transportation Equipment	3,501	3,563	(3,501)	3,563
392	Stores Equipment	147	238	(147)	238
393	Tools, Shop and Garage Equip.	3,255	3,259	(3,255)	3,259
394	Laboratory Equipment	756	867	(756)	867
395	Power Operated Equipment	3,819	4,002	(3,819)	4,002
396	Communication Equipment	6,045	8,646	(6,045)	8,646
397	Miscellaneous Equipment	1,132	1,478	(1,132)	1,478
398	Other Tangible Plant	114	0	(114)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	417,377	116,403	(137,629)	396,151

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

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

YEAR OF REPORT
 DECEMBER 31, 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	2,695	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
352	Franchises	503	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	43,036	0	1,348	0	0	1,353
354	Structures and Improvements	XXXXXX	0	0	0	0	0	13,280
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXXXXXX
360	Collection Sewers - Force	XXXXXX	131,669	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	3,349	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	1,304	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	29,761	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	125,068	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution Syste	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	0	0	0	0	0	0	0
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
398	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	3,198	179,358	154,849	1,348	0	0	57,399

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: Pasco / Zephyr Shores

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 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	728	80	0	80
354	Structures and Improvements	3,443	49	1,198 (3)	1,247
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	47,930	4,385	0	4,385
361	Collection Sewers - Gravity	1,003	74	0	74
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	420	34	0	34
364	Flow Measuring Devices	751	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	19,157	1,298	0	1,298
371	Pumping Equipment	41,215	5,940	0	5,940
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	(45,705)	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	10,691	3,298	10,894 (3)	14,192
391	Transportation Equipment	3,433	246	3,472 (3)	3,718
392	Stores Equipment	78	16	79 (3)	95
393	Tools, Shop and Garage Equip.	1,464	258	1,480 (3)	1,739
394	Laboratory Equipment	334	72	338 (3)	410
395	Power Operated Equipment	2,720	367	2,796 (3)	3,163
396	Communication Equipment	1,893	883	1,928 (3)	2,810
397	Miscellaneous Equipment	277	110	280 (3)	390
398	Other Tangible Plant	30	1	30 (3)	31
Total Depreciable Wastewater Plant In Service		89,860	17,111	22,495	39,606

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

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

YEAR OF REPORT
 DECEMBER 31, 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	808
354	Structures and Improvements	2,292	(4)	822	3,114	1,576
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	52,314
361	Collection Sewers - Gravity	0	0	0	0	1,077
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	454
364	Flow Measuring Devices	751	0	0	751	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	44,002	0	0	44,002	(23,548)
371	Pumping Equipment	0	0	32,489	32,489	14,665
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	(48,792)	0	3,087	(45,705)	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	3	(4)	10,621	10,624	14,259
391	Transportation Equipment	226	(4)	3,415	3,640	3,510
392	Stores Equipment	0	(4)	39	39	135
393	Tools, Shop and Garage Equip.	46	(4)	1,506	1,551	1,651
394	Laboratory Equipment	12	(4)	313	325	419
395	Power Operated Equipment	0	(4)	2,801	2,801	3,082
396	Communication Equipment	41	(4)	1,410	1,451	3,253
397	Miscellaneous Equipment	4	(4)	146	149	517
398	Other Tangible Plant	0	(4)	61	61	0
	Total Depreciable Wastewater Plant In Service	(1,415)	0	56,709	55,294	74,172

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Zephyr Shores

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		83,582
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>83,582</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Zephyr Shores

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	22,001
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,981
Total Debits	2,981
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>24,982</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Zephyr Shores

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: Pasco / Zephyr Shores

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	1	320
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	320
Measured Revenues:				
522.1	Residential Revenues	477	477	129,601
522.2	Commercial Revenues	5	5	9,181
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>482</u>	<u>482</u>	<u>138,782</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>483</u>	<u>483</u> (6)	<u>139,102</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			201
Total Other Wastewater Revenues				201
Total Wastewater Operating Revenues				<u>139,303</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: Pasco / Zephyr Shores

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>139,303</u>

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

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	10,342	0	0	714	2,604	1,826	(38)
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,375 (5)	0	0	189	690	484	(10)
710	Purchased Water	28,330	XXXXXX	XXXXXX	XXXXXX	XXXXXX	28,330	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	1,623	0	0	1,368	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	924	0	0	0	238	0	0
731	Contractual Services - Eng.	44	19	0	0	0	0	0
732	Contractual Services - Acct.	145	0	0	0	0	0	0
733	Contractual Services - Legal	625	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	118	0	0	0	0	0	0
736	Contractual Services - Other	6,178	0	0	0	0	0	462
741	Rental of Building/Real Property	415	0	0	0	0	0	0
742	Rental of Equipment	31	0	0	0	0	0	0
750	Transportation Expenses	3,249	0	0	0	0	2,192	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	780	0	0	0	0	0	0
758	Insurance - Workman's Compensation	512 (5)	0	0	9	32	22	(0)
759	Insurance - Other	7	0	0	0	0	0	0
760	Advertising Expense	171	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	220	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	474	0	0	0	0	0	0
770	Bad Debt Expense	234	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,360	650	0	0	0	0	0
	Total Wastewater Utility Expenses	62,154	669	0	2,280	3,563	32,853	414

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	2,317	2,919				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	614	409				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	9	247	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	272	414				
731	Contractual Services - Eng.	0	25				
732	Contractual Services - Acct.	0	145				
733	Contractual Services - Legal	0	625				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	107	11				
736	Contractual Services - Other		5,716				
741	Rental of Building/Real Property	81	334				
742	Rental of Equipment	5	26				
750	Transportation Expenses	16	1,041				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	780				
758	Insurance - Workman's Compensation	28	422				
759	Insurance - Other	0	7				
760	Advertising Expense	0	171	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	220	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	474				
770	Regulatory Commission Expenses - Other	234	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	2,054	2,656				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	5,737	16,639	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

2001 W-14 Exhibit Q-7

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
Hammock Dunes Golf Course & Residential common areas.	3001		436,221,370
Point O Woods	987	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