

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)	\$3,725,021
	Less:		
	Nonused and Useful Plant (1)		293,200
108	Accumulated Depreciation	S-6(b)	1,992,591
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	356,506
252	Advances for Construction	F-21	0
	Subtotal		<u>\$1,082,724</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$160,943
	Subtotal		<u>\$1,243,667</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)		37,184
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(125,876)
	Regulatory Asset		190,706
	Cwip		28,399
	WASTEWATER RATE BASE		\$1,374,080
	WASTEWATER OPERATING INCOME	S-3	261,371
	ACHIEVED RATE OF RETURN		<u>19.02%</u>

NOTES:

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	837,615
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	21,112
Net Operating Revenues			816,503
401	Operating Expenses	S-10(a)	269,348
403	Depreciation Expense	S-6(a)	142,482
	Less: Amortization of CIAC	S-8(a)	13,280
Net Depreciation Expense			129,202
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		37,693
408.11	Property Taxes		30,633
408.12	Payroll Taxes		4,073
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		72,400
409.1	Income Taxes		83,580
410.1	Deferred Federal Income Taxes		1,011
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		(409)
Utility Operating Expenses			555,132
Utility Operating Income			261,371
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	21,112
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>282,483</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	2,928	0	0	2,928
353	Land and Land Rights	7,559	(153)	0	7,406
354	Structures and Improvements	81,865	(292)	(1,773)	79,800
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	224,258	9,546	(1,088)	232,716
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	1,075,594	3,924	(3,865)	1,075,653
381	Plant Sewers	137,895	0	0	137,895
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	57,606	57,050	(57,606)	57,050
390	Office Furniture and Equip	9,911	9,968	(9,911)	9,968
391	Transportation Equipment	662	635	(662)	635
392	Stores Equipment	9,063	8,726	(9,063)	8,726
393	Tools, Shop and Garage Equip.	2,412	2,464	(2,412)	2,464
394	Laboratory Equipment	11,131	10,925	(11,131)	10,925
395	Power Operated Equipment	24,046	23,775	(24,046)	23,775
396	Communication Equipment	4,111	4,027	(4,111)	4,027
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	3,720,092	130,595	(125,667)	3,725,021

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 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 X X X
353	Land and Land Rights		3,797	0	0	0	0	3,610
354	Structures and Improvements		0	0	44,930	0	0	34,870
355	Power Generation Equipment		264,110	0	0	0	0	0
360	Collection Sewers - Force		1,359,552	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		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
362	Special Collecting Structures		315,849	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
366	Reuse Services		X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
370	Receiving Wells		X X X X X X X	131,541	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	225,285	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	966,853	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	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	0	0	X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment		0	0	0	0	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	57,050
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	9,968
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	635
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	8,726
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,464
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	10,925
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	23,775
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	4,027
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	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	0
	Total Wastewater Plant	2,928	1,943,308	356,826	1,149,678	116,231	0	156,050

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, 2002

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.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Marion Oaks

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	2,084	73	0	73
354	Structures and Improvements	32,339	2,314	0	2,314
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	107,172	8,795	0	8,795
361	Collection Sewers - Gravity	530,441	30,182	0	30,182
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	139,660	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	65,359	4,380	0	4,380
371	Pumping Equipment	164,674	12,704	0	12,704
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	720,482	59,805	0	59,805
381	Plant Sewers	22,946	3,944	0	3,944
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	39,657	7,559	38,886	46,445
391	Transportation Equipment	9,763	18	9,552	9,570
392	Stores Equipment	375	41	355	395
393	Tools, Shop and Garage Equip.	4,592	600	4,340	4,940
394	Laboratory Equipment	1,164	171	1,108	1,279
395	Power Operated Equipment	8,571	881	8,102	8,982
396	Communication Equipment	9,047	2,417	8,624	11,041
397	Miscellaneous Equipment	1,439	291	1,361	1,652
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	1,859,762	142,482	72,328	214,809

* 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, 2002

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+fj) (k)
351/352	Organization Costs/Franchises	0	0	0	0	2,157
354	Structures and Improvements	39	(4)	(37)	(3)	34,652
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	115,967
361	Collection Sewers - Gravity	0	0	0	0	560,623
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	147,967
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	69,740
371	Pumping Equipment	1,088	0	0	1,088	176,290
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	3,865	0	0	3,865	776,422
381	Plant Sewers	0	0	0	0	26,889
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	3,925	(4)	38,256	(3)	43,921
390	Office Furniture and Equip	114	(4)	9,439	(3)	9,780
391	Transportation Equipment	0	(4)	375	(3)	395
392	Stores Equipment	20	(4)	4,592	(3)	4,920
393	Tools, Shop and Garage Equip.	157	(4)	1,156	(3)	1,129
394	Laboratory Equipment	0	(4)	8,571	(3)	8,982
395	Power Operated Equipment	10	(4)	8,975	(3)	11,104
396	Communication Equipment	0	(4)	1,438	(3)	1,653
397	Miscellaneous Equipment	0	(4)	0	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	9,217	0	72,764	81,981	1,992,591

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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)	25,253
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		25,253
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>356,506</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Marion Oaks

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Installations	1	25,253	25,253
Total Credits			<u>25,253</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	147,663
Debits during year: Accruals charge to Account 272 Other debits (specify):	13,280
Total Debits	13,280
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>160,943</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Marion / Marion Oaks

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	0	72
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	0	72
Measured Revenues:				
522.1	Residential Revenues	1,304	1,310	697,235
522.2	Commercial Revenues	23	21	114,547
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>1,327</u>	<u>1,331</u>	<u>811,783</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>1,328</u>	<u>1,331</u> (6)	<u>811,855</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)			21,112
	Unbilled Revenue			4,648
Total Other Wastewater Revenues				25,760
Total Wastewater Operating Revenues				<u>837,615</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>837,615</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 EXPENSES (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	52,504	0	1,006	0	8,311	19,944	1,829
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	7,776 (5)	0	204	0	1,685	4,043	371
710	Purchased Water	36,769	X X X X X	X X X X X	X X X X X	X X X X X	36,769	X X X X X
711	Sludge Removal	54,849	X X X X X	X X X X X	X X X X X	X X X X X	54,849	X X X X X
715	Purchased Power	26,603	0	0	10,506	X X X X X	15,419	X X X X X
716	Fuel for Power Purchased	28	28	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	8,917	0	0	0	0	8,917	0
720	Materials and Supplies	12,926	0	2,111	438	4,699	1,363	2,041
731	Contractual Services - Eng.	189	0	0	0	0	0	0
732	Contractual Services - Acct.	651	0	0	0	0	0	0
733	Contractual Services - Legal	3,837	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	14,256	0	0	0	0	14,186	0
736	Contractual Services - Other	3,006	0	0	0	0	0	47
741	Rental of Building/Real Property	1,310	0	0	0	0	0	0
742	Rental of Equipment	75	0	0	0	0	0	0
750	Transportation Expenses	12,653	0	0	0	0	9,966	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	4,674	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,074 (5)	0	15	0	120	288	26
759	Insurance - Other	18	0	0	0	0	0	0
760	Advertising Expense	211	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	1,386	0	0	0	0	0	0
770	Bad Debt Expense	3,538	X X X X X	X 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	22,099	9,618	0	0	0	0	0
	Total Wastewater Utility Expenses	269,348	9,646	3,336	10,944	14,815	165,742	4,315

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	6,867	14,547				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,366	108				
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	21	657				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	815	1,459				
731	Contractual Services - Eng.	0	189				
732	Contractual Services - Acct.	0	651				
733	Contractual Services - Legal	0	3,837				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	70	0				
736	Contractual Services - Other	220	2,959				
741	Rental of Building/Real Property	16	59				
742	Rental of Equipment	34	2,653				
750	Transportation Expenses	0	0				
756	Insurance - Vehicle	0	4,674				
757	Insurance - General Liability	0					
758	Insurance - Workman's Compensation	97	528				
759	Insurance - Other	0	18				
760	Advertising Expense	0	211	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	1,386				
770	Bad Debt Expense	3,538	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	5,464	7,016				
	Total Wastewater Utility Expenses	18,508	42,042	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)	\$39,258
Less:			
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	21,678
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	27,771
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$10,191)</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$14,705
	Subtotal		<u>\$4,514</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)		790
	Unamortized Extraordinary Retirement Deferred Taxes		2,049
	Regulatory Asset		4,471
	Cwip		352
	WASTEWATER RATE BASE		\$12,177
	WASTEWATER OPERATING INCOME	S-3	5,266
	ACHIEVED RATE OF RETURN		<u>43.25%</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)	15,585
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			15,585
401	Operating Expenses	S-10(a)	5,725
403	Depreciation Expense	S-6(a)	1,238
	Less: Amortization of CIAC	S-8(a)	633
Net Depreciation Expense			605
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		701
408.11	Property Taxes		126
408.12	Payroll Taxes		136
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		963
409.1	Income Taxes		2,188
410.1	Deferred Federal Income Taxes		843
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(4)
Utility Operating Expenses			10,319
Utility Operating Income			5,266
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>5,266</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	79	(6)	0	73
354	Structures and Improvements	775	(36)	(36)	703
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 System	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	1,208	1,150	(1,208)	1,150
390	Office Furniture and Equip	208	201	(208)	201
391	Transportation Equipment	14	13	(14)	13
392	Stores Equipment	190	176	(190)	176
393	Tools, Shop and Garage Equip.	51	50	(51)	50
394	Laboratory Equipment	233	220	(233)	220
395	Power Operated Equipment	504	479	(504)	479
396	Communication Equipment	86	81	(86)	81
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	39,462	2,326	(2,530)	39,258

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	0	X X X X X X X	X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
352	Franchises	0	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
353	Land and Land Rights	X X X X X X X	0	0	0	0	0	73
354	Structures and Improvements	X X X X X X X	0	0	0	0	0	703
355	Power Generation Equipment	X X X X X X X	0	0	0	0	0	XXXXXXX
360	Collection Sewers - Force	X X X X X X X	25,157	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
362	Special Collecting Structures	X X X X X X X	2,314	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
363	Services to Customers	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
364	Flow Measuring Devices	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
365	Flow Measuring Installations	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X 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	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
367	Reuse Meters and Installations	X X X X X X X	X X X X X X X	0	X X X X X X X X X X	X X X X X X X X X X	X X X 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	2,128	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
371	Pumping Equipment	X X X X X X X	X X X X X X X	6,515	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X 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 X X	X X X X X X X X X X
380	Treatment and Disposal Equip	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
381	Plant Sewers	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
382	Outfall Sewer Lines	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
389	Other Plant and Misc Equipment	0	0	0	0	0	0	X X X X X X X
390	Office Furniture and Equip	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	1,150
391	Transportation Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	201
392	Stores Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	13
393	Tools, Shop and Garage Equip.	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	176
394	Laboratory Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	50
395	Power Operated Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	220
396	Communication Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	479
397	Miscellaneous Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	81
398	Other Tangible Plant	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	0
	Allocated General Plant	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	0
	Total Wastewater Plant	0	27,472	8,642	0	0	0	3,144

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, 2002

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.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Meredith Manor

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	92	15	0	15
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	12,230	559	0	559
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,049	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	3,533	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	832	152	784 (3)	936
390	Office Furniture and Equip	205	0	192 (3)	193
391	Transportation Equipment	8	1	7 (3)	8
392	Stores Equipment	96	12	87 (3)	100
393	Tools, Shop and Garage Equip.	24	3	22 (3)	26
394	Laboratory Equipment	180	18	163 (3)	181
395	Power Operated Equipment	190	49	174 (3)	222
396	Communication Equipment	30	6	27 (3)	33
397	Miscellaneous Equipment	0	0	0 (3)	0
398	Other Tangible Plant	0	0	0	0
Total Depreciable Wastewater Plant In Service		20,597	1,238	1,457	2,695

* 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, 2002

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	1	(4)	(1)	(3)	107
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	12,789
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,110
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	3,895
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	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	79	(4)	804	(3)	885
391	Transportation Equipment	2	(4)	198	(3)	197
392	Stores Equipment	0	(4)	8	(3)	8
393	Tools, Shop and Garage Equip.	0	(4)	96	(3)	99
394	Laboratory Equipment	3	(4)	24	(3)	23
395	Power Operated Equipment	0	(4)	180	(3)	181
396	Communication Equipment	0	(4)	188	(3)	224
397	Miscellaneous Equipment	0	(4)	30	(3)	33
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	86	0	1,528	1,614	21,678

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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><u>27,771</u></u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	14,072
Debits during year: Accruals charge to Account 272 Other debits (specify):	633
Total Debits	633
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>14,705</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Seminole / Meredith Manor

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	24	24	9,552
522.2	Commercial Revenues	3	3	5,991
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>27</u>	<u>27</u>	<u>15,543</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>27</u>	<u>27</u> (6)	<u>15,543</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			42
Total Other Wastewater Revenues				42
Total Wastewater Operating Revenues				<u>15,585</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>15,585</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	1,472	507	0	9	498	2	24
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	241 (5)	103	0	2	101	0	5
710	Purchased Water	1,447	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,447	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	177	0	0	163	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	162	0	0	0	16	60	40
731	Contractual Services - Eng.	4	0	0	0	0	0	0
732	Contractual Services - Acct.	13	0	0	0	0	0	0
733	Contractual Services - Legal	77	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1	0	0	0	0	0	0
736	Contractual Services - Other	61	0	0	0	0	0	0
741	Rental of Building/Real Property	26	0	0	0	0	0	1
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	801	0	0	0	0	747	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	94	0	0	0	0	0	0
758	Insurance - Workman's Compensation	28 (5)	7	0	0	7	0	0
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	4	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	28	0	0	0	0	0	0
770	Bad Debt Expense	71	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,015	764	0	0	0	0	0
	Total Wastewater Utility Expenses	5,725	1,382	0	175	622	2,256	70

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	138	293				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	28	2				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	0	13				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	16	29				
731	Contractual Services - Eng.	0	4				
732	Contractual Services - Acct.	0	13				
733	Contractual Services - Legal	0	77				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1	0				
736	Contractual Services - Other	4	60				
741	Rental of Building/Real Property	0	22				
742	Rental of Equipment	0	1				
745	Transportation Expenses	1	53				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	94				
758	Insurance - Workman's Compensation	2	11				
759	Insurance - Other	0	0				
760	Advertising Expense	0	4	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	28				
770	Bad Debt Expense	71	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	110	141				
	Total Wastewater Utility Expenses	373	847	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)	\$164,402
	Less:		
	Nonused and Useful Plant (1)		1,456
108	Accumulated Depreciation	S-6(b)	99,215
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	5,732
252	Advances for Construction	F-21	0
	Subtotal		<u>\$57,999</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$4,593
	Subtotal		<u>\$62,592</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		2,415
	Unamortized Extraordinary Retirement Deferred Taxes		(5,232)
	Regulatory Asset		4,939
	Cwip		444
	WASTEWATER RATE BASE		\$65,157
	WASTEWATER OPERATING INCOME	S-3	(4,359)
	ACHIEVED RATE OF RETURN		<u>-6.69%</u>

NOTES:

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	22,247
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			22,247
401	Operating Expenses	S-10(a)	17,490
403	Depreciation Expense	S-6(a)	7,888
	Less: Amortization of CIAC	S-8(a)	204
Net Depreciation Expense			7,684
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		1,001
408.11	Property Taxes		1,795
408.12	Payroll Taxes		955
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		3,751
409.1	Income Taxes		(2,419)
410.1	Deferred Federal Income Taxes		117
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			26,606
Utility Operating Income			(4,359)
	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>(4,359)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	159	0	0	159
353	Land and Land Rights	1,239	(7)	0	1,232
354	Structures and Improvements	5,157	(39)	(45)	5,074
355	Power Generation Equipment	0	0	0	0
356	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 System	0	0	0	0
380	Treatment and Disposal Equip	32,215	0	0	32,215
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	1,510	1,448	(1,510)	1,448
391	Transportation Equipment	260	253	(260)	253
392	Stores Equipment	17	16	(17)	16
393	Tools, Shop and Garage Equip.	238	221	(238)	221
394	Laboratory Equipment	63	63	(63)	63
395	Power Operated Equipment	292	277	(292)	277
396	Communication Equipment	630	603	(630)	603
397	Miscellaneous Equipment	108	102	(108)	102
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	164,627	2,937	(3,163)	164,402

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
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	92
354	Structures and Improvements		0	0	4,189	0	0	885
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 System		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	32,215	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	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	0	0	0	X X X X X X X
389	Other Plant and Misc Equipment		0	0	0	0	0	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,448
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	253
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	16
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	221
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	277
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	603
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	102
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	3,959

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, 2002

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, 2002

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	67	4	0	4
354	Structures and Improvements	2,623	150	0	150
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,826	103	0	103
361	Collection Sewers - Gravity	(160)	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,597	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	11,941	1,531	0	1,531
371	Pumping Equipment	49,050	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	22,608	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	1,040	192	987 (3)	1,178
391	Transportation Equipment	256	0	242 (3)	243
392	Stores Equipment	10	1	9 (3)	10
393	Tools, Shop and Garage Equip.	120	15	110 (3)	125
394	Laboratory Equipment	31	4	28 (3)	32
395	Power Operated Equipment	225	22	206 (3)	228
396	Communication Equipment	237	61	219 (3)	280
397	Miscellaneous Equipment	38	7	35 (3)	42
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	91,509	7,888	1,835	9,723

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Lake / Morningview

YEAR OF REPORT
DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	71
354	Structures and Improvements	1	(4)	(1)	(3)	2,774
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	1,929
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	1,679
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	13,472
371	Pumping Equipment	0	0	0	0	52,974
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	24,400
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	100	(4)	1,004	(3)	1,114
390	Office Furniture and Equip	3	(4)	248	(3)	248
391	Transportation Equipment	0	(4)	10	(3)	10
392	Stores Equipment	1	(4)	120	(3)	121
393	Tools, Shop and Garage Equip.	4	(4)	30	(3)	29
394	Laboratory Equipment	0	(4)	225	(3)	228
395	Power Operated Equipment	0	(4)	235	(3)	282
396	Communication Equipment	0	(4)	38	(3)	42
397	Miscellaneous Equipment	0	(4)	0	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	108	0	1,909	2,017	99,215

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	4,389
Debits during year:	
Accruals charge to Account 272	204
Other debits (specify):	
Total Debits	204
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>4,593</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Lake / Morningview

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	1	710
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	2	0
Total Flat Rate Revenues		1	3	710
Measured Revenues:				
522.1	Residential Revenues	33	34	21,629
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	11	0
Total Measured Revenues		<u>33</u>	<u>45</u>	<u>21,629</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>34</u>	<u>48</u> (6)	<u>22,339</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			(92)
Total Other Wastewater Revenues				(92)
Total Wastewater Operating Revenues				<u>22,247</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>22,247</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	7,830	0	33	0	1,386	5,448	420
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,514 (5)	0	7	0	281	1,104	85
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	600	XXXXXX	XXXXXX	XXXXXX	XXXXXX	600	0
715	Purchased Power	2,019	0	0	435	XXXXXX	1,567	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	668	0	0	0	0	668	0
720	Materials and Supplies	315	0	16	0	203	0	38
731	Contractual Services - Eng.	5	0	0	0	0	0	0
732	Contractual Services - Acct.	17	0	0	0	0	0	0
733	Contractual Services - Legal	97	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,827	0	0	0	0	1,825	0
736	Contractual Services - Other	99	0	0	0	0	0	24
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	625	0	0	0	0	557	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	119	0	0	0	0	0	0
758	Insurance - Workman's Compensation	121 (5)	0	0	0	20	79	6
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	5	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	35	0	0	0	0	0	0
770	Bad Debt Expense	90	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,469	1,152	0	0	0	0	0
	Total Wastewater Utility Expenses	17,490	1,152	56	435	1,890	11,847	573

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	174	369				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	35	3				
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	21	37				
731	Contractual Services - Eng.	0	5				
732	Contractual Services - Acct.	0	17				
733	Contractual Services - Legal	0	97				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	2	0				
736	Contractual Services - Other	75	75				
741	Rental of Building/Real Property	6	28				
742	Rental of Equipment	0	1				
750	Transportation Expenses	1	67				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	119				
758	Insurance - Workman's Compensation	2	13				
759	Insurance - Other	0	0				
760	Advertising Expense	0	5	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	35				
770	Bad Debt Expense	90	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	139	178				
	Total Wastewater Utility Expenses	470	1,067	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)	\$300,587
Less:			
	Nonused and Useful Plant (1)		33,882
108	Accumulated Depreciation	S-6(b)	148,349
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	20,750
252	Advances for Construction	F-21	0
Subtotal			<u>\$97,606</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$10,883
Subtotal			<u>\$108,489</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	(65,065)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	40,128
	Working Capital Allowance (3)		5,380
	Unamortized Extraordinary Retirement Deferred Taxes		(8,471)
	Regulatory Asset		-
	Cwip		1,370
WASTEWATER RATE BASE			\$81,831
WASTEWATER OPERATING INCOME			S-3 776
ACHIEVED RATE OF RETURN			<u>0.95%</u>

NOTES:

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	59,478
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			59,478
401	Operating Expenses	S-10(a)	38,974
403	Depreciation Expense	S-6(a)	14,758
	Less: Amortization of CIAC	S-8(a)	669
Net Depreciation Expense			14,089
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(1,627)
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,676
408.11	Property Taxes		3,614
408.12	Payroll Taxes		1,142
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		7,432
409.1	Income Taxes		(548)
410.1	Deferred Federal Income Taxes		414
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(32)
Utility Operating Expenses			58,702
Utility Operating Income			776
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>776</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	10,319	(13)	0	10,306
354	Structures and Improvements	9,727	(34)	(139)	9,555
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	4,712	0	4,712
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	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 System	0	0	0	0
380	Treatment and Disposal Equip	177,964	0	0	177,964
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	4,531	4,470	(4,531)	4,470
391	Transportation Equipment	780	781	(780)	781
392	Stores Equipment	52	50	(52)	50
393	Tools, Shop and Garage Equip.	713	684	(713)	684
394	Laboratory Equipment	190	193	(190)	193
395	Power Operated Equipment	875	856	(875)	856
396	Communication Equipment	1,891	1,863	(1,891)	1,863
397	Miscellaneous Equipment	323	316	(323)	316
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	296,203	13,878	(9,494)	300,587

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.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	283
354	Structures and Improvements	XXXXXX	0	0	6,822	0	0	2,732
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	4,712	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	3,382	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	30,810	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	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	94,730	83,234	0	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
389	Other Plant and Misc. Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,470
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	781
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	50
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	684
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	193
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	856
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,863
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	316
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	56,371	34,192	111,575	86,221	0	12,228

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, 2002

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, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	1,008	283	0	283
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	32	21	0	21
361	Collection Sewers - Gravity	3,951	1,001	0	1,001
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,079	156	0	156
364	Flow Measuring Devices	0	471	0	471
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	1,751	113	0	113
371	Pumping Equipment	10,650	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	108,644	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	3,119	592	3,047	3,639
391	Transportation Equipment	768	1	748	750
392	Stores Equipment	30	3	28	31
393	Tools, Shop and Garage Equip.	361	47	340	387
394	Laboratory Equipment	92	13	87	100
395	Power Operated Equipment	674	69	635	704
396	Communication Equipment	712	189	676	865
397	Miscellaneous Equipment	113	23	107	129
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater	133,982	14,758	5,667	20,425
	Plant In Service				

* 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, 2002

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) (l)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	3	(4)	(3)	(3)	1,291
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	52
361	Collection Sewers - Gravity	0	0	0	0	4,952
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	2,235
364	Flow Measuring Devices	0	0	0	0	471
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	1,863
371	Pumping Equipment	0	0	0	0	12,529
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	118,538
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	308	(4)	3,009	(3)	3,442
391	Transportation Equipment	9	(4)	742	(3)	766
392	Stores Equipment	0	(4)	30	(3)	31
393	Tools, Shop and Garage Equip.	2	(4)	361	(3)	386
394	Laboratory Equipment	12	(4)	91	(3)	89
395	Power Operated Equipment	0	(4)	674	(3)	704
396	Communication Equipment	1	(4)	706	(3)	870
397	Miscellaneous Equipment	0	(4)	113	(3)	130
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	334	0	5,724	6,058	148,349

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	10,214
Debits during year: Accruals charge to Account 272 Other debits (specify):	669
Total Debits	669
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>* 10,883</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Putnam / Palm Port

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	1	593
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	593
Measured Revenues:				
522.1	Residential Revenues	103	103	58,466
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>103</u>	<u>103</u>	<u>58,466</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>104</u>	<u>104</u> (6)	<u>59,060</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			418
Total Other Wastewater Revenues				418
Total Wastewater Operating Revenues				<u>59,478</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>59,478</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	10,392	825	52	2,306	0	5,257	274
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,882 (5)	167	10	468	0	1,066	56
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	4,743	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,743	0
715	Purchased Power	4,212	0	0	762	XXXXXX	3,398	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	565	0	0	0	0	565	0
720	Materials and Supplies	3,152	0	15	0	796	230	1,933
731	Contractual Services - Eng.	15	0	0	0	0	0	0
732	Contractual Services - Acct.	51	0	0	0	0	0	0
733	Contractual Services - Legal	301	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	4,991	0	0	0	0	4,985	0
736	Contractual Services - Other	1,483	0	0	0	0	0	1,251
741	Rental of Building/Real Property	103	0	0	0	0	0	0
742	Rental of Equipment	6	0	0	0	0	0	0
750	Transportation Expenses	2,768	0	0	0	0	2,558	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	366	0	0	0	0	0	0
758	Insurance - Workman's Compensation	175 (5)	12	1	33	0	76	4
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	17	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	109	0	0	0	0	0	0
770	Bad Debt Expense	277	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,366	2,388	0	0	0	0	0
	Total Wastewater Utility Expenses	38,974	3,392	78	3,569	796	22,876	3,518

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	538	1,140				
703	Salaries and Wages - Officers, Director and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	107	8				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	51	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	64	114				
731	Contractual Services - Eng.	0	15				
732	Contractual Services - Acct.	0	51				
733	Contractual Services - Legal	0	301				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	6	0				
736	Contractual Services - Other	232	232				
741	Rental of Building/Real Property	17	85				
742	Rental of Equipment	1	5				
750	Transportation Expenses	3	208				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	366				
758	Insurance - Workman's Compensation	8	41				
759	Insurance - Other	0	1				
760	Advertising Expense	0	17	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Off	0	109	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	277	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	428	550				
	Total Wastewater Utility Expenses	1,450	3,295	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)	\$815,473
	Less:		
	Nonused and Useful Plant (1)		6,322
108	Accumulated Depreciation	S-6(b)	364,306
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	343,113
252	Advances for Construction	F-21	0
	Subtotal		<u>\$101,731</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$245,207
	Subtotal		<u>\$346,938</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		28,956
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(26,907)
	Regulatory Asset		140,646
	Cwip		13,429
	WASTEWATER RATE BASE		\$503,062
	WASTEWATER OPERATING INCOME	S-3	99,063
	ACHIEVED RATE OF RETURN		<u>19.69%</u>

NOTES:

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	393,865
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			393,865
401	Operating Expenses	S-10(a)	209,748
403	Depreciation Expense	S-6(a)	35,815
	Less: Amortization of CIAC	S-8(a)	12,640
Net Depreciation Expense			23,175
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		17,724
408.11	Property Taxes		8,212
408.12	Payroll Taxes		4,583
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		30,519
409.1	Income Taxes		31,682
410.1	Deferred Federal Income Taxes		(241)
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			294,802
Utility Operating Income			99,063
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>99,063</u>

SYSTEM NAME: Pasco / Palm Terrace

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	552	0	0	552
352	Franchises	2,878	0	0	2,878
353	Land and Land Rights	71,286	(139)	0	71,147
354	Structures and Improvements	81,818	(441)	(1,362)	80,015
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	72,767	3,329	(2,170)	73,926
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	221,755	0	0	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	44,574	43,810	(44,574)	43,810
391	Transportation Equipment	7,669	7,654	(7,669)	7,654
392	Stores Equipment	512	488	(512)	488
393	Tools, Shop and Garage Equip.	7,013	6,701	(7,013)	6,701
394	Laboratory Equipment	1,866	1,892	(1,866)	1,892
395	Power Operated Equipment	8,613	8,389	(8,613)	8,389
396	Communication Equipment	18,606	18,257	(18,606)	18,257
397	Miscellaneous Equipment	3,181	3,093	(3,181)	3,093
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	818,008	93,032	(95,567)	815,473

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT (g)	2 COLLECTION PLANT (h)	3 SYSTEM PUMPING PLANT (i)	4 TREATMENT AND DISPOSAL (j)	5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	7 GENERAL PLANT (k)
351	Organization	552	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
352	Franchises	2,878	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights		3,000	0	65,375	0	0	2,772
354	Structures and Improvements		0	0	53,238	0	0	26,777
355	Power Generation Equipment		15,018	0	0	0	0	XXXXXXX
360	Collection Sewers - Force		232,422	0	0	0	0	XXXXXXXXXX
361	Collection Sewers - Gravity		0	0	0	0	0	XXXXXXXXXX
362	Special Collecting Structures		2,099	0	0	0	0	XXXXXXXXXX
363	Services to Customers		7,469	0	0	0	0	XXXXXXXXXX
364	Flow Measuring Devices		0	0	0	0	0	XXXXXXXXXX
365	Flow Measuring Installations		0	0	0	0	0	XXXXXXXXXX
366	Reuse Services		X X X X X X X	0	0	0	0	XXXXXXXXXX
367	Reuse Meters and Installations		X X X X X X X	0	0	0	0	XXXXXXXXXX
370	Receiving Wells		X X X X X X X	13,851	0	0	0	XXXXXXXXXX
371	Pumping Equipment		X X X X X X X	50,891	0	0	0	XXXXXXXXXX
374	Reuse Distribution Reservoirs		X X X X X X X	0	0	13,612	0	XXXXXXXXXX
375	Reuse Transmission and Distribution System		X X X X X X X	0	0	0	0	XXXXXXXXXX
380	Treatment and Disposal Equip		X X X X X X X	0	175,824	0	0	XXXXXXXXXX
381	Plant Sewers		X X X X X X X	0	0	45,931	0	XXXXXXXXXX
382	Outfall Sewer Lines		X X X X X X X	0	0	4,058	0	XXXXXXXXXX
389	Other Plant and Misc. Equipment		X X X X X X X	0	0	0	0	XXXXXXXXXX
390	Office Furniture and Equip		X X X X X X X	0	0	0	0	XXXXXXXXXX
391	Transportation Equipment		X X X X X X X	0	0	0	0	XXXXXXXXXX
392	Stores Equipment		X X X X X X X	0	0	0	0	XXXXXXXXXX
393	Tools, Shop and Garage Equip.		X X X X X X X	0	0	0	0	XXXXXXXXXX
394	Laboratory Equipment		X X X X X X X	0	0	0	0	XXXXXXXXXX
395	Power Operated Equipment		X X X X X X X	0	0	0	0	XXXXXXXXXX
396	Communication Equipment		X X X X X X X	0	0	0	0	XXXXXXXXXX
397	Miscellaneous Equipment		X X X X X X X	0	0	0	0	XXXXXXXXXX
398	Other Tangible Plant		X X X X X X X	0	0	0	0	XXXXXXXXXX
	Allocated General Plant		X X X X X X X	0	0	0	0	XXXXXXXXXX
	Total Wastewater Plant	3,430	260,008	64,742	294,437	63,601	9,423	119,832

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, 2002

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, 2002

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	1,076	86	0	86
354	Structures and Improvements	19,698	2,338	0	2,338
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	4,512	500	0	500
361	Collection Sewers - Gravity	124,022	5,160	0	5,160
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	724	55	0	55
364	Flow Measuring Devices	4,143	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	9,405	461	0	461
371	Pumping Equipment	10,877	4,078	0	4,078
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	100,652	12,330	0	12,330
381	Plant Sewers	1,871	116	0	116
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	30,686	5,805	29,861 (3)	35,666
390	Office Furniture and Equip	7,554	13	7,335 (3)	7,349
391	Transportation Equipment	290	31	272 (3)	303
392	Stores Equipment	3,553	461	3,333 (3)	3,794
393	Tools, Shop and Garage Equip.	901	131	851 (3)	982
394	Laboratory Equipment	6,632	676	6,221 (3)	6,898
395	Power Operated Equipment	7,001	1,856	6,623 (3)	8,479
396	Communication Equipment	1,113	224	1,045 (3)	1,269
397	Miscellaneous Equipment	0	0	0 (3)	0
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	334,709	35,815	55,541	91,356

S-6(a)

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

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+fj) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,162
354	Structures and Improvements	30	(4)	(29)	(3)	22,034
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	5,012
361	Collection Sewers - Gravity	0	0	0	0	129,182
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	779
364	Flow Measuring Devices	0	0	0	0	5,636
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	9,866
371	Pumping Equipment	2,170	0	0	2,170	12,785
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	112,982
381	Plant Sewers	0	0	0	0	1,987
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	3,014	(4)	29,610	(3)	33,728
390	Office Furniture and Equip	88	(4)	7,305	(3)	7,510
391	Transportation Equipment	0	(4)	290	(3)	303
392	Stores Equipment	15	(4)	3,553	(3)	3,778
393	Tools, Shop and Garage Equip.	121	(4)	895	(3)	867
394	Laboratory Equipment	0	(4)	6,632	(3)	6,898
395	Power Operated Equipment	8	(4)	6,945	(3)	8,527
396	Communication Equipment	0	(4)	1,112	(3)	1,270
397	Miscellaneous Equipment	0	(4)	0	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	5,445	0	56,314	61,759	364,306

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Pasco / Palm Terrace

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	232,567
Debits during year:	
Accruals charge to Account 272	12,640
Other debits (specify):	
Total Debits	12,640
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>245,207</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Pasco / Palm Terrace

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	2	1	688
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		2	1	688
Measured Revenues:				
522.1	Residential Revenues	1,025	1,020	395,997
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>1,020</u>	<u>395,997</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>1,027</u>	<u>1,021</u> (6)	<u>396,685</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			(2,820)
Total Other Wastewater Revenues				(2,820)
Total Wastewater Operating Revenues				<u>393,865</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Pasco / Palm Terrace

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>393,865</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	51,428	120	648	286	3,182	21,880	8,869
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	8,223	24	131	58	645	4,435	1,798
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	58,114	X X X X X X	X X X X X X	X X X X X X	X X X X X X	58,114	0
715	Purchased Power	14,081	0	0	1,339	X X X X X X	12,222	X X X X X X
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	10,012	0	0	0	0	10,012	0
720	Materials and Supplies	12,410	0	4,792	91	3,647	399	1,735
731	Contractual Services - Eng.	146	0	0	0	0	0	0
732	Contractual Services - Acct.	500	0	0	0	0	0	0
733	Contractual Services - Legal	2,947	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	15,964	0	0	0	0	15,910	0
736	Contractual Services - Other	3,611	0	0	0	0	0	1,339
741	Rental of Building/Real Property	1,006	0	0	0	0	0	0
742	Rental of Equipment	58	0	0	0	0	0	0
750	Transportation Expenses	4,359	0	0	0	0	2,296	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	3,589	0	0	0	0	0	0
758	Insurance - Workman's Compensation	985	2	9	4	46	316	128
759	Insurance - Other	14	0	0	0	0	0	0
760	Advertising Expense	162	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	1,064	0	0	0	0	0	0
770	Bad Debt Expense	2,717	X X X X X X	X X X X X X	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	18,360	8,776	0	0	0	0	0
	Total Wastewater Utility Expenses	209,748	8,922	5,580	1,779	7,520	125,583	13,868

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	5,273	11,171				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,049	83				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	16	505	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	626	1,121				
731	Contractual Services - Eng.	0	146				
732	Contractual Services - Acct.	0	500				
733	Contractual Services - Legal	0	2,947				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	54	0				
736	Contractual Services - Other		2,272				
741	Rental of Building/Real Property	169	837				
742	Rental of Equipment	12	45				
750	Transportation Expenses	26	2,037				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	3,589				
758	Insurance - Workman's Compensation	75	405				
759	Insurance - Other	0	14				
760	Advertising Expense	0	162	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	1,064				
770	Bad Debt Expense	2,717	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,196	5,388				
	Total Wastewater Utility Expenses	14,213	32,284	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)	\$57,140
Less:			
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	33,266
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	724
252	Advances for Construction	F-21	0
Subtotal			<u>\$23,150</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$606
Subtotal			<u>\$23,756</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	(13,453)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	8,416
	Working Capital Allowance (3)		3,322
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(2,032)
	Regulatory Asset		4,727
	Cwip		405
WASTEWATER RATE BASE			\$25,141
WASTEWATER OPERATING INCOME			S-3 (2,097)
ACHIEVED RATE OF RETURN			<u>-8.34%</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)	26,120
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			26,120
401	Operating Expenses	S-10(a)	24,067
403	Depreciation Expense	S-6(a)	2,611
	Less: Amortization of CIAC	S-8(a)	19
Net Depreciation Expense			2,592
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(336)
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,175
408.11	Property Taxes		898
408.12	Payroll Taxes		962
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		3,035
409.1	Income Taxes		(1,116)
410.1	Deferred Federal Income Taxes		(18)
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		(6)
Utility Operating Expenses			28,217
Utility Operating Income			(2,097)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(2,097)</u></u>

SYSTEM NAME: Putnam / Park Manor

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	1,096	(1)	0	1,095
354	Structures and Improvements	5,271	18	(41)	5,248
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 System	0	0	0	0
380	Treatment and Disposal Equip	21,846	1,064	(852)	22,059
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	1,295	1,320	(1,295)	1,320
391	Transportation Equipment	223	231	(223)	231
392	Stores Equipment	15	15	(15)	15
393	Tools, Shop and Garage Equip.	204	202	(204)	202
394	Laboratory Equipment	54	57	(54)	57
395	Power Operated Equipment	250	253	(250)	253
396	Communication Equipment	540	550	(540)	550
397	Miscellaneous Equipment	92	93	(92)	93
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	56,904	3,801	(3,565)	57,140

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

SYSTEM NAME: Putnam / Park Manor

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (f)	.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	1,011	0	0	84
354	Structures and Improvements	XXXXXX	0	0	4,441	0	0	807
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	13,815	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	48	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	1,516	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	10,640	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	22,059	0	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,320
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	231
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	202
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	57
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	253
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	550
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	93
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	XXXXXX
	Total Wastewater Plant	0	13,863	12,156	27,511	0	0	3,610

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, 2002

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, 2002

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	2,444	163	0	163
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	7,158	307	0	307
362	Special Collecting Structures	(26)	0	0	0
363	Services to Customers	0	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	834	50	0	50
371	Pumping Equipment	5,142	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	14,337	1,221	0	1,221
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	891	175	900 (3)	1,074
391	Transportation Equipment	219	0	221 (3)	221
392	Stores Equipment	8	1	8 (3)	9
393	Tools, Shop and Garage Equip.	103	14	100 (3)	114
394	Laboratory Equipment	26	4	26 (3)	30
395	Power Operated Equipment	193	20	187 (3)	208
396	Communication Equipment	203	56	200 (3)	255
397	Miscellaneous Equipment	32	7	31 (3)	38
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	31,566	2,611	1,673	4,284

* 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, 2002

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) (l)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	1	(4)	(1)	(3)	2,607
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	7,465
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	(24)
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	884
371	Pumping Equipment	0	0	0	0	5,734
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	852	0	0	852	14,706
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	91	(4)	859	(3)	0
390	Office Furniture and Equip	3	(4)	212	(3)	1,016
391	Transportation Equipment	0	(4)	8	(3)	226
392	Stores Equipment	0	(4)	103	(3)	9
393	Tools, Shop and Garage Equip.	4	(4)	26	(3)	114
394	Laboratory Equipment	0	(4)	193	(3)	30
395	Power Operated Equipment	0	(4)	202	(3)	193
396	Communication Equipment	0	(4)	32	(3)	202
397	Miscellaneous Equipment	0	(4)	0	(3)	32
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	950	0	1,634	2,584	33,266

S-6(b)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	587
Debits during year:	
Accruals charge to Account 272	19
Other debits (specify):	
Total Debits	19
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>* 606</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Putnam / Park Manor

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	27	28	16,512
522.2	Commercial Revenues	4	4	9,460
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>32</u>	<u>25,972</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>32</u> (6)	<u>25,972</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			148
Total Other Wastewater Revenues				148
Total Wastewater Operating Revenues				<u>26,120</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>26,120</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	7,835	204	253	2,208	479	3,921	275
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,522 (5)	41	51	448	97	795	56
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	5,110	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,110	0
715	Purchased Power	1,572	0	0	0	XXXXXX	1,556	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	537	0	0	0	0	537	0
720	Materials and Supplies	1,178	0	11	0	538	0	576
731	Contractual Services - Eng.	4	0	0	0	0	0	0
732	Contractual Services - Acct.	15	0	0	0	0	0	0
733	Contractual Services - Legal	89	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,624	0	0	0	0	1,622	0
736	Contractual Services - Other	1,150	0	0	0	0	0	1,081
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	1,136	0	0	0	0	1,074	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	108	0	0	0	0	0	0
758	Insurance - Workman's Compensation	120 (5)	3	4	32	7	57	4
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	5	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	32	0	0	0	0	0	0
770	Bad Debt Expense	82	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,916	1,628	0	0	0	0	0
Total Wastewater Utility Expenses		24,067	1,876	319	2,688	1,121	14,671	1,992

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)	\$476,020
	Less:		
	Nonused and Useful Plant (1)		55,359
108	Accumulated Depreciation	S-6(b)	310,462
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	120,357
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$10,159)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$97,009
	Subtotal		<u>\$86,850</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)		7,904
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(3,423)
	Regulatory Asset		21,838
	Cwip		1,723
	WASTEWATER RATE BASE		\$114,891
	WASTEWATER OPERATING INCOME	S-3	(3,213)
	ACHIEVED RATE OF RETURN		<u><u>-2.80%</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)	83,853
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			83,853
401	Operating Expenses	S-10(a)	57,251
403	Depreciation Expense	S-6(a)	22,844
	Less: Amortization of CIAC	S-8(a)	4,409
Net Depreciation Expense			18,435
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		3,773
408.11	Property Taxes		3,717
408.12	Payroll Taxes		2,095
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		9,585
409.1	Income Taxes		(1,399)
410.1	Deferred Federal Income Taxes		3,246
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		(52)
Utility Operating Expenses			87,067
Utility Operating Income			(3,213)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(3,213)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	2,446	0	0	2,446
353	Land and Land Rights	1,667	0	0	1,668
354	Structures and Improvements	11,605	124	(175)	11,554
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 System	0	0	0	0
380	Treatment and Disposal Equip	255,224	1,420	2,264	258,909
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	5,437	5,620	(5,437)	5,620
391	Transportation Equipment	935	982	(935)	982
392	Stores Equipment	62	63	(62)	63
393	Tools, Shop and Garage Equip.	855	860	(855)	860
394	Laboratory Equipment	228	243	(228)	243
395	Power Operated Equipment	1,051	1,076	(1,051)	1,076
396	Communication Equipment	2,270	2,342	(2,270)	2,342
397	Miscellaneous Equipment	388	397	(388)	397
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	472,030	13,126	(9,136)	476,020

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	0						
352	Franchises	2,446						
353	Land and Land Rights	X X X X X X	1,312	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
354	Structures and Improvements	X X X X X X	0	0	0	0	0	356
355	Power Generation Equipment	X X X X X X	0	0	8,119	0	0	3,435
360	Collection Sewers - Force	X X X X X X	111,606	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity	X X X X X X	15,157	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
362	Special Collecting Structures	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
363	Services to Customers	X X X X X X	683	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations	X X X X X X	0	X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
366	Reuse Services	X X X X X X		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
367	Reuse Meters and Installations	X X X X X X		0	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
370	Receiving Wells	X X X X X X		26,602	X X X X X X X X	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		33,341	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X		X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
375	Reuse Transmission and Distribution 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
380	Treatment and Disposal Equip	X X X X X X		X X X X X X	258,909	0	X X X X X X X X	X X X X X X X X
381	Plant Sewers	X X X X X X		X X X X X X	0	0	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines	X X X X X X		X X X X X X	0	0	X X X X X X X X	X X X X X X X X
389	Other Plant and Misc Equipment	0		0	2,473	0	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	5,620
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	982
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	63
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	860
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	243
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	1,076
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	2,342
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	397
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	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	0
	Total Wastewater Plant	2,446	128,758	59,943	269,501	0	0	15,372

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, 2002

SYSTEM NAME: Marion / Salt Springs

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	1,291	61	0	61
354	Structures and Improvements	218	362	0	362
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	82,617	3,716	0	3,716
361	Collection Sewers - Gravity	3,541	336	0	336
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	352	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	4,352	886	0	886
371	Pumping Equipment	5,659	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	182,346	14,293	0	14,293
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	358	137	0	137
390	Office Furniture and Equip	3,743	745	3,831 (3)	4,575
391	Transportation Equipment	921	2	941 (3)	943
392	Stores Equipment	35	4	35 (3)	39
393	Tools, Shop and Garage Equip.	433	59	428 (3)	487
394	Laboratory Equipment	110	17	109 (3)	126
395	Power Operated Equipment	809	87	798 (3)	885
396	Communication Equipment	854	238	850 (3)	1,088
397	Miscellaneous Equipment	136	29	134 (3)	163
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	287,774	22,844	7,125	29,968

S-6(a)

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Salt Springs

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+i) (j)	BALANCE AT END OF YEAR (c+f) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,352
354	Structures and Improvements	4	(4)	(4)	(3)	579
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	86,333
361	Collection Sewers - Gravity	0	0	0	0	3,878
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	370
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	0	0	0	0	5,238
374	Reuse Distribution Reservoirs	0	0	0	0	7,513
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	196,639
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	495
390	Office Furniture and Equip	387	(4)	3,605	(3)	4,327
391	Transportation Equipment	11	(4)	889	(3)	963
392	Stores Equipment	0	(4)	35	(3)	39
393	Tools, Shop and Garage Equip.	2	(4)	433	(3)	485
394	Laboratory Equipment	15	(4)	109	(3)	125
395	Power Operated Equipment	0	(4)	809	(3)	809
396	Communication Equipment	1	(4)	847	(3)	885
397	Miscellaneous Equipment	0	(4)	136	(3)	1,094
398	Other Tangible Plant	0	(4)	0	(3)	163
	Total Depreciable Wastewater Plant In Service	420	0	6,860	7,280	310,462

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Salt Springs

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		120,357
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>120,357</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	92,600
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,409
Total Debits	4,409
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>* 97,009</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Marion / Salt Springs

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	118	124	36,572
522.2	Commercial Revenues	11	10	47,955
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>129</u>	<u>134</u>	<u>84,526</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>129</u>	<u>134</u> (6)	<u>84,526</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			(673)
Total Other Wastewater Revenues				(673)
Total Wastewater Operating Revenues				<u>83,853</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>83,853</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	18,099	1,057	441	834	726	11,896	1,036
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,386 (5)	214	89	169	147	2,411	210
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	12,060	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12,060	0
715	Purchased Power	6,714	0	0	972	XXXXXX	5,675	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	537	0	0	0	0	537	0
720	Materials and Supplies	3,609	0	1,806	0	0	0	1,579
731	Contractual Services - Eng.	19	0	0	0	0	0	0
732	Contractual Services - Acct.	64	0	0	0	0	0	0
733	Contractual Services - Legal	378	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,414	0	0	0	0	1,407	0
736	Contractual Services - Other	296	0	0	0	0	0	0
741	Rental of Building/Real Property	129	0	0	0	0	0	0
742	Rental of Equipment	7	0	0	0	0	0	0
750	Transportation Expenses	4,459	0	0	0	0	4,195	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	460	0	0	0	0	0	0
758	Insurance - Workman's Compensation	292 (5)	15	6	12	10	172	15
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	21	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	137	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	349	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,819	3,590	0	0	0	0	0
	Total Wastewater Utility Expenses	57,251	4,876	2,343	1,988	883	38,352	2,845

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	676	1,433				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	135	11				
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	80	144				
731	Contractual Services - Eng.	0	19				
732	Contractual Services - Acct.	0	64				
733	Contractual Services - Legal	0	378				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	7	0				
736	Contractual Services - Other	291	0				
741	Rental of Building/Real Property	22	107				
742	Rental of Equipment	2	6				
750	Transportation Expenses	3	261				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	460				
758	Insurance - Workman's Compensation	10	52				
759	Insurance - Other	0	2				
760	Advertising Expense	0	21	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	137				
770	Bad Debt Expense	349	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	538	691				
	Total Wastewater Utility Expenses	1,823	4,142	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)	\$109,445
Less:			
	Nonused and Useful Plant (1)		19,959
108	Accumulated Depreciation	S-6(b)	65,582
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	18,377
252	Advances for Construction	F-21	0
Subtotal			<u>\$5,527</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$10,236
Subtotal			<u>\$15,763</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		3,968
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(3,728)
	Regulatory Asset		5,061
	Cwip		457
WASTEWATER RATE BASE			\$21,520
WASTEWATER OPERATING INCOME			S-3 (12,042)
ACHIEVED RATE OF RETURN			<u><u>-55.95%</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)	19,392
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			19,392
401	Operating Expenses	S-10(a)	28,740
403	Depreciation Expense	S-6(a)	4,952
	Less: Amortization of CIAC	S-8(a)	420
Net Depreciation Expense			4,532
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		873
408.11	Property Taxes		1,116
408.12	Payroll Taxes		1,102
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		3,090
409.1	Income Taxes		(4,884)
410.1	Deferred Federal Income Taxes		(33)
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		(11)
Utility Operating Expenses			31,433
Utility Operating Income			(12,042)
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>(12,042)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	647	0	0	647
353	Land and Land Rights	6,709	(13)	0	6,696
354	Structures and Improvements	5,680	(94)	(46)	5,539
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 System	0	0	0	0
380	Treatment and Disposal Equip	62,224	0	1,364	63,588
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	1,640	1,490	(1,640)	1,490
391	Transportation Equipment	282	260	(282)	260
392	Stores Equipment	19	17	(19)	17
393	Tools, Shop and Garage Equip.	258	228	(258)	228
394	Laboratory Equipment	69	64	(69)	64
395	Power Operated Equipment	317	285	(317)	285
396	Communication Equipment	684	621	(684)	621
397	Miscellaneous Equipment	117	105	(117)	105
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	108,549	2,964	(2,068)	109,445

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	0						
352	Franchises	647						
353	Land and Land Rights		6,602					
354	Structures and Improvements				4,628			
355	Power Generation Equipment							94
360	Collection Sewers - Force							911
361	Collection Sewers - Gravity		15,465					
362	Special Collecting Structures							
363	Services to Customers		2,910					
364	Flow Measuring Devices		723					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells			2,400				
371	Pumping Equipment			8,406				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equip				39,037			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant and Misc Equipment							
390	Office Furniture and Equip							1,490
391	Transportation Equipment							260
392	Stores Equipment							17
393	Tools, Shop and Garage Equip.							228
394	Laboratory Equipment							64
395	Power Operated Equipment							285
396	Communication Equipment							621
397	Miscellaneous Equipment							105
398	Other Tangible Plant							0
	Allocated General Plant							0
	Total Wastewater Plant	647	25,700	10,806	43,665	24,551	0	4,076

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

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.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Putnam / Silver Lake Oaks

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	160	16	0	16
354	Structures and Improvements	1,216	158	0	158
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	7,305	343	0	343
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,019	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	907	80	0	80
371	Pumping Equipment	5,297	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	42,177	3,498	0	3,498
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	1,129	197	1,016 (3)	1,213
391	Transportation Equipment	278	0	249 (3)	250
392	Stores Equipment	11	1	9 (3)	10
393	Tools, Shop and Garage Equip.	131	16	113 (3)	129
394	Laboratory Equipment	33	4	29 (3)	33
395	Power Operated Equipment	244	23	212 (3)	235
396	Communication Equipment	258	63	225 (3)	288
397	Miscellaneous Equipment	41	8	36 (3)	43
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	60,928	4,952	1,889	6,841

S-6(a)

* 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, 2002

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+fj) (k)
351/352	Organization Costs/Franchises	0	0	0	0	176
354	Structures and Improvements	1	(4)	(1)	(3)	1,374
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	7,648
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,096
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	987
371	Pumping Equipment	0	0	0	0	5,765
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	45,675
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	103	(4)	1,092	(3)	1,147
391	Transportation Equipment	3	(4)	269	(3)	255
392	Stores Equipment	0	(4)	11	(3)	10
393	Tools, Shop and Garage Equip.	1	(4)	131	(3)	129
394	Laboratory Equipment	4	(4)	33	(3)	30
395	Power Operated Equipment	0	(4)	244	(3)	235
396	Communication Equipment	0	(4)	256	(3)	290
397	Miscellaneous Equipment	0	(4)	41	(3)	43
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	111	0	2,075	2,187	65,582

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	9,816
Debits during year: Accruals charge to Account 272 Other debits (specify):	420
Total Debits	420
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>10,236</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	35	37	19,148
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>35</u>	<u>37</u>	<u>19,148</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>37</u> (6)	<u>19,148</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			244
Total Other Wastewater Revenues				244
Total Wastewater Operating Revenues				<u>19,392</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>19,392</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	8,974	287	110	2,120	410	4,570	917
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,744	58	22	430	83	926	186
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	9,828	XXXXXX	XXXXXX	XXXXXX	XXXXXX	9,828	XXXXXX
715	Purchased Power	1,620	0	0	0	0	1,602	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	537	0	0	0	0	537	XXXXXX
720	Materials and Supplies	899	0	11	0	62	0	767
731	Contractual Services - Eng.	5	0	0	0	0	0	0
732	Contractual Services - Acct.	17	0	0	0	0	0	0
733	Contractual Services - Legal	100	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,636	0	0	0	0	1,634	0
736	Contractual Services - Other	79	0	0	0	0	0	0
741	Rental of Building/Real Property	34	0	0	0	0	0	1
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	1,299	0	0	0	0	1,229	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	122	0	0	0	0	0	0
758	Insurance - Workman's Compensation	138	4	2	31	6	66	13
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	6	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	36	0	0	0	0	0	0
770	Bad Debt Expense	92	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,572	1,246	0	0	0	0	0
	Total Wastewater Utility Expenses	28,740	1,596	144	2,581	561	20,392	1,884

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

YEAR OF REPORT
 DECEMBER 31, 2002

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 (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	179	380				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	36	3				
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	21	38				
731	Contractual Services - Eng.	0	5				
732	Contractual Services - Acct.	0	17				
733	Contractual Services - Legal	0	100				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	2	0				
736	Contractual Services - Other	77	77				
741	Rental of Building/Real Property	6	28				
742	Rental of Equipment	0	2				
750	Transportation Expenses	1	69				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	122				
758	Insurance - Workman's Compensation	3	14				
759	Insurance - Other	0	0				
760	Advertising Expense	0	6	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	36				
770	Bad Debt Expense	92	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	143	183				
	Total Wastewater Utility Expenses	483	1,098	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)	\$564,013
	Less:		
	Nonused and Useful Plant (1)		27,826
108	Accumulated Depreciation	S-6(b)	368,256
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	11,398
252	Advances for Construction	F-21	0
	Subtotal		<u>\$156,534</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$2,239
	Subtotal		<u>\$158,773</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)		7,283
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(19,343)
	Regulatory Asset		8,535
	Cwip		392
	WASTEWATER RATE BASE		\$155,639
	WASTEWATER OPERATING INCOME	S-3	(18,717)
	ACHIEVED RATE OF RETURN		<u><u>-12.03%</u></u>

NOTES:

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

SYSTEM NAME: Marion / South Forty

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	62,916
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			62,916
401	Operating Expenses	S-10(a)	52,759
403	Depreciation Expense	S-6(a)	24,701
	Less: Amortization of CIAC	S-8(a)	393
Net Depreciation Expense			24,308
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		2,831
408.11	Property Taxes		9,077
408.12	Payroll Taxes		1,966
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		13,874
409.1	Income Taxes		(9,118)
410.1	Deferred Federal Income Taxes		(130)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(59)
Utility Operating Expenses			81,634
Utility Operating Income			(18,717)
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>(18,717)</u>

SYSTEM NAME: Marion / South Forty

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	940	0	0	940
353	Land and Land Rights	26,418	(12)	0	26,406
354	Structures and Improvements	15,576	(93)	(40)	15,443
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	8,223	(4,548)	53,486
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	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	0	0	0	0
390	Office Furniture and Equip	1,424	1,277	(1,424)	1,277
391	Transportation Equipment	245	223	(245)	223
392	Stores Equipment	16	14	(16)	14
393	Tools, Shop and Garage Equip.	224	195	(224)	195
394	Laboratory Equipment	60	55	(60)	55
395	Power Operated Equipment	275	245	(275)	245
396	Communication Equipment	594	532	(594)	532
397	Miscellaneous Equipment	102	90	(102)	90
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	560,791	10,750	(7,528)	564,013

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT	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						
352	Franchises	940						
353	Land and Land Rights		26,325					
354	Structures and Improvements		0		14,663			81
355	Power Generation Equipment		0		0			781
360	Collection Sewers - Force		130,843					
361	Collection Sewers - Gravity		5,169					
362	Special Collecting Structures		0					
363	Services to Customers		8,647					
364	Flow Measuring Devices		0					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells							
371	Pumping Equipment			11,455				
374	Reuse Distribution Reservoirs			40,148				
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equip				218,057			
381	Plant Sewers				37,657			
382	Outfall Sewer Lines				0			
389	Other Plant and Misc Equipment							
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip.							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	940	170,984	51,603	270,377	53,277	13,338	3,494

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, 2002

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, 2002

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	476	24	0	24
354	Structures and Improvements	8,608	469	0	469
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	81,660	4,357	0	4,357
361	Collection Sewers - Gravity	992	115	0	115
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,363	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	5,838	381	0	381
371	Pumping Equipment	9,437	2,872	0	2,872
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	211,283	14,619	0	14,619
381	Plant Sewers	26,932	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	980	221	871 (3)	1,091
391	Transportation Equipment	241	0	214 (3)	214
392	Stores Equipment	9	1	8 (3)	9
393	Tools, Shop and Garage Equip.	113	13	97 (3)	111
394	Laboratory Equipment	29	4	25 (3)	29
395	Power Operated Equipment	212	20	181 (3)	201
396	Communication Equipment	224	54	193 (3)	247
397	Miscellaneous Equipment	36	7	30 (3)	37
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	348,434	24,701	1,619	26,320

* 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, 2002

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	499
354	Structures and Improvements	1	(4)	(1)	(3)	9,077
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	86,017
361	Collection Sewers - Gravity	0	0	0	0	1,107
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	1,591
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	6,219
371	Pumping Equipment	4,548	0	0	4,548	7,761
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	225,902
381	Plant Sewers	0	0	0	0	28,250
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	88	(4)	1,001	(3)	983
390	Office Furniture and Equip	3	(4)	234	(3)	219
391	Transportation Equipment	0	(4)	9	(3)	9
392	Stores Equipment	0	(4)	113	(3)	110
393	Tools, Shop and Garage Equip.	4	(4)	29	(3)	32
394	Laboratory Equipment	0	(4)	212	(3)	25
395	Power Operated Equipment	0	(4)	222	(3)	201
396	Communication Equipment	0	(4)	36	(3)	249
397	Miscellaneous Equipment	0	(4)	0	(3)	37
398	Other Tangible Plant	0	(4)	0	(3)	0
Total Depreciable Wastewater Plant In Service		4,644	0	1,855	6,499	368,256

S-6(b)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,846
Debits during year: Accruals charge to Account 272 Other debits (specify):	393
Total Debits	393
Credits during year (specify):	0
Total Credits	0
Balance end of year	* <u>2,239</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Marion / South Forty

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	32	28	64,559
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>32</u>	<u>28</u>	<u>64,559</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>32</u>	<u>28</u> (6)	<u>64,559</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)			15
	Unbilled Revenue			(1,658)
Total Other Wastewater Revenues				(1,643)
Total Wastewater Operating Revenues				<u>62,916</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>62,916</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	15,484	228	(22)	32	2,938	11,333	496
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,075	46	(4)	7	595	2,297	101
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	9,830	XXXXXX	XXXXXX	XXXXXX	XXXXXX	9,830	0
715	Purchased Power	9,766	0	0	575	XXXXXX	9,176	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	2,305	0	0	0	XXXXXX	2,305	0
720	Materials and Supplies	4,163	0	0	0	2,406	567	1,139
731	Contractual Services - Eng.	4	0	0	0	0	0	0
732	Contractual Services - Acct.	15	0	0	0	0	0	0
733	Contractual Services - Legal	86	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,803	0	0	0	0	1,801	0
736	Contractual Services - Other	67	0	0	0	0	0	0
741	Rental of Building/Real Property	29	0	0	0	0	0	1
742	Rental of Equipment	2	0	0	0	0	0	0
750	Transportation Expenses	338	0	0	0	0	278	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	105	0	0	0	0	0	0
758	Insurance - Workman's Compensation	231	3	(0)	0	42	164	7
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	5	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	31	0	0	0	0	0	0
770	Bad Debt Expense	79	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,342	5,062	0	0	0	0	0
Total Wastewater Utility Expenses		52,759	5,340	(27)	615	5,982	37,750	1,743

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 (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	154	326				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	31	2				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	0	15				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	18	33				
731	Contractual Services - Eng.	0	4				
732	Contractual Services - Acct.	0	15				
733	Contractual Services - Legal	0	86				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	2	0				
736	Contractual Services - Other	0	66				
741	Rental of Building/Real Property	5	24				
742	Rental of Equipment	0	1				
750	Transportation Expenses	1	59				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	105				
758	Insurance - Workman's Compensation	2	12				
759	Insurance - Other	0	0				
760	Advertising Expense	0	5	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Oth	0	31				
770	Bad Debt Expense	79	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	122	157				
	Total Wastewater Utility Expenses	414	941	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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)	6,333,939
	Less:		
	Nonused and Useful Plant (1)		143,374
108.1	Accumulated Depreciation	S-6(b)	1,204,146
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	4,077,156
252	Advances for Construction	F-21	0
	Subtotal		909,263
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	519,372
	Subtotal		1,428,635
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		79,533
	Other (Specify):		
	Deferred Taxes		(229,138)
	Investment CIAC		-
	Cwip		86,888
	WASTEWATER RATE BASE		1,365,918
	WASTEWATER OPERATING INCOME	S-3	(124,102)
	ACHIEVED RATE OF RETURN		<u>(9.09%)</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)	624,070
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	1,102
Net Operating Revenues			622,968
401	Operating Expenses	S-10(a)	576,105
403	Depreciation Expense	S-6(a)	238,298
	Less: Amortization of CIAC	S-8(a)	135,478
Net Depreciation Expense			102,820
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		28,083
408.11	Property Taxes		99,819
408.12	Payroll Taxes		10,809
408.13	Other Taxes and Licenses		25
408	Total Taxes Other Than Income		138,736
409.1	Income Taxes		(67,845)
410.1	Deferred Federal Income Taxes		(2,052)
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		(695)
Utility Operating Expenses			747,070
Utility Operating Income			(124,102)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	1,102
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		1,198
Total Utility Operating Income			<u><u>121,802</u></u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	15,035	558 (8)	0	15,593
354	Structures and Improvements	171,894	9,457 (8)	(4,278) (1,2)	177,073
355	Power Generation Equipment	162,470	0	0 (2)	162,470
360	Collection Sewers - Force	146,527	10,842 (8)	0 (2)	157,369
361	Collection Sewers - Gravity	2,679,627	270,949 (8)	0 (2)	2,950,576
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	456,436	14,365 (8)	0 (2)	470,801
364	Flow Measuring Devices	12,712	0 (8)	0 (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	107,925	0	0 (2)	107,925
371	Pumping Equipment	259,854	2,730 (8)	(2,500) (2)	260,085
374	Reuse Distribution Services	50,000	0	0 (2)	50,000
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	1,684,901	3,881	(3,300) (2)	1,685,482
381	Plant Sewers	23,533	0 (8)	0 (2)	23,533
382	Outfall Sewer Lines	0	0 (8)	0 (2)	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	113,831	126,320 (1)	(113,831) (1)	126,320
391	Transportation Equipment	19,584	22,070 (1)	(19,584) (1)	22,070
392	Stores Equipment	1,308	1,406 (1)	(1,308) (1)	1,406
393	Tools, Shop and Garage Equip.	17,909	19,321 (1)	(17,909) (1)	19,321
394	Laboratory Equipment	4,765	5,455 (1)	(4,765) (1)	5,455
395	Power Operated Equipment	21,996	24,190 (1)	(21,996) (1)	24,190
396	Communication Equipment	47,516	52,641 (1)	(47,516) (1)	52,641
397	Miscellaneous Equipment	8,123	8,917 (1)	(8,123) (1)	8,917
398	Other Tangible Plant	0	0 (1)	0 (1)	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	6,005,946	573,104	(245,110)	6,333,939

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

SYSTEM NAME: Marion / Spruce Creek

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1	.2	.3	.4	.5	.6	.7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X
352	Franchises	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X
353	Land and Land Rights	X X X X X X	7,600	0	0	21,592	0	7,993
354	Structures and Improvements	X X X X X X	0	0	78,271	162,470	0	77,209
355	Power Generation Equipment	X X X X X X	0	0	0	0	0	0
360	Collection Sewers - Force	X X X X X X	157,369	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X
361	Collection Sewers - Gravity	X X X X X X	2,950,576	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X
362	Special Collecting Structures	X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X
363	Services to Customers	X X X X X X	470,801	X X X X X X X	X X X 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	12,712	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X
365	Flow Measuring Installations	X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X
366	Reuse Services	X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X
367	Reuse Meters and Installations	X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X
370	Receiving Wells	X X X X X X	X X X X X X X	107,925	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X
371	Pumping Equipment	X X X X X X	X X X X X X X	152,005	X X X X X X X	X X X X X X X	77,578	X X X X X X
374	Reuse Distribution 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	50,000	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	0	X X X X X X
380	Treatment and Disposal Equip	X X X X X X	X X X X X X X	X X X X X X X	1,372,085	313,396	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	0	23,533	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	0	X X X X X X X	X X X X X X X	X X X X X X
389	Other Plant and Misc Equipment	0	X X X X X X X	X X X X X X X	0	0	0	X X X X X X
390	Office Furniture and Equip	X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	126,320
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	22,070
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	1,406
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	19,321
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	5,455
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	24,190
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	52,641
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	8,917
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	0
	Allocated General Plant	X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	0
	Total Wastewater Plant	0	3,599,058	259,930	1,450,357	551,494	127,578	345,523

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

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	23,490	6,165	0	6,165
355	Power Generation Equipment	15,319	8,124	0	8,124
360	Collection Sewers - Force	31,181	5,060	0	5,060
361	Collection Sewers - Gravity	282,068	62,495	0	62,495
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	76,637	12,193	0	12,193
364	*Flow Measuring Devices	5,220	2,542	0	2,542
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	17,044	3,594	0	3,594
371	Pumping Equipment	59,169	14,454	0	14,454
374	Reuse Distribution Reservoir	10,738	2,780	0	2,780
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	296,013	93,697	0	93,697
381	Plant Sewers	337	673	0	673
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	78,363	16,738	86,101	102,839
391	Transportation Equipment	19,291	39	21,150	21,189
392	Stores Equipment	741	90	785	875
393	Tools, Shop and Garage Equip.	9,073	1,329	9,610	10,939
394	Laboratory Equipment	2,300	379	2,453	2,832
395	Power Operated Equipment	16,936	1,950	17,938	19,889
396	Communication Equipment	17,877	5,351	19,096	24,447
397	Miscellaneous Equipment	2,843	645	3,013	3,658
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	964,641	238,298	160,147	398,445

* 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, 2002

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	438	(4)	(83)	355	29,300
355	Power Generation Equipment	0	0	0	0	23,442
360	Collection Sewers - Force	0	0	0	0	36,241
361	Collection Sewers - Gravity	0	0	0	0	344,563
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	88,830
364	Flow Measuring Devices	0	0	0	0	7,762
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	20,638
371	Pumping Equipment	2,500	0	0	2,500	71,124
374	Reuse Distribution Reservoir	0	0	0	0	13,518
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	3,300	0	0	3,300	386,410
381	Plant Sewers	0	0	0	0	1,010
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	8,691	(4)	75,262	83,953	97,250
391	Transportation Equipment	253	(4)	18,574	18,826	21,654
392	Stores Equipment	0	(4)	741	741	875
393	Tools, Shop and Garage Equip.	44	(4)	9,073	9,118	10,895
394	Laboratory Equipment	348	(4)	2,283	2,632	2,501
395	Power Operated Equipment	0	(4)	16,936	16,936	19,889
396	Communication Equipment	22	(4)	17,717	17,738	24,586
397	Miscellaneous Equipment	0	(4)	2,841	2,841	3,661
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	15,596	0	143,344	158,940	1,204,146

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Spruce Creek

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		3,605,058
Acquisition		0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	394,593
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	77,505
Total Credits		472,099
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>4,077,156</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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	382	1,033 Average	394,593
Total Credits			<u>394,593</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	383,894
Debits during year: Accruals charge to Account 272 Other debits (specify):	135,478
Total Debits	135,478
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>519,372</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>STAR PASS 2</u>		
FORCE MAINS	PROPERTY	10,842
GRAVITY MAINS	PROPERTY	6,150
SERVICES	PROPERTY	4,885
<u>TAMARRON - PHASE</u>		
GRAVITY MAINS	PROPERTY	46,148
SERVICES	PROPERTY	9,480
TOTAL CREDITS		<u>77,505</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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 Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	2,750	3,011	589,092
522.2	Commercial Revenues	83	93	21,153
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	2,833	3,104	610,245
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	1	1	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>2,834</u>	<u>3,105</u> (6)	<u>610,245</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)			3,083
	Unbilled Revenue			10,742
Total Other Wastewater Revenues				13,825
Total Wastewater Operating Revenues*				624,070

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>624,070</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION OPERATIONS EXPENSES (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING OPERATIONS EXPENSES (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL OPERATIONS EXPENSES (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	129,919	0	693	19	7,787	70,763	3,245
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	19,987 (5)	0	141	4	1,578	14,344	658
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	86,363	X X X X X X	X X X X X X	X X X X X X	X X X X X X	86,363	X X X X X X
715	Purchased Power	64,321	0	0	10,475	0	52,345	0
716	Fuel for Power Purchased	479	479	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	19,475	0	0	0	0	19,475	0
720	Materials and Supplies	19,848	0	802	0	4,783	2,850	6,378
731	Contractual Services - Eng.	420	0	0	0	0	0	0
732	Contractual Services - Acct.	1,440	0	0	0	0	0	0
733	Contractual Services - Legal	8,497	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	101,414	0	0	0	0	101,258	0
736	Contractual Services - Other	25,815	0	0	0	0	19,160	104
741	Rental of Building/Real Property	2,900	0	0	0	0	0	0
742	Rental of Equipment	166	0	0	0	0	0	0
750	Transportation Expenses	22,065	0	0	0	0	16,115	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	10,349	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,576 (5)	0	10	0	112	1,022	47
759	Insurance - Other	40	0	0	0	0	0	0
760	Advertising Expense	468	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	3,068	0	0	0	0	0	0
770	Bad Debt Expense	7,834	X X X X X X	X X X X X X	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	48,663	21,029	0	0	0	0	0
	Total Wastewater Utility Expenses	576,105	21,507	1,646	10,498	14,261	383,694	10,431

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	15,204	32,209				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	3,023	239				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	47	1,455				
716	Fuel for Power Purchased	0	0				
718	Chemicals	XXXXXX	XXXXXX		XXXXXX		XXXXXX
720	Materials and Supplies	1,804	3,231				
731	Contractual Services - Eng.	0	420				
732	Contractual Services - Acct.	0	1,440				
733	Contractual Services - Legal	0	8,497				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	156	0				
736	Contractual Services - Other	0	6,551				
741	Rental of Building/Real Property	487	2,413				
742	Rental of Equipment	36	130				
750	Transportation Expenses	76	5,874				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	10,349				
758	Insurance - Workman's Compensation	215	1,169				
759	Insurance - Other	0	40				
760	Advertising Expense	0	468				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	3,068	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	7,834	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	12,099	15,535	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	40,980	93,087	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)	1,338,093
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	S-6(b)	385,500
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	1,206,196
252	Advances for Construction	F-21	0
	Subtotal		(253,604)
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	214,787
	Subtotal		(38,816)
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		16,106
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(37,241)
	Regulatory Asset		-
	Cwip		71,369
	WASTEWATER RATE BASE		11,418
	WASTEWATER OPERATING INCOME	S-3	17,463
	ACHIEVED RATE OF RETURN		<u>152.94%</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)	161,387
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			161,387
401	Operating Expenses	S-10(a)	116,664
403	Depreciation Expense	S-6(a)	39,047
	Less: Amortization of CIAC	S-8(a)	38,651
Net Depreciation Expense			396
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		8,475
408.11	Property Taxes		10,275
408.12	Payroll Taxes		1,431
408.13	Other Taxes and Licenses		3
408	Total Taxes Other Than Income		20,184
409.1	Income Taxes		6,681
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			143,924
Utility Operating Income			17,463
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		3,620
Total Utility Operating Income			<u>21,084</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Stonecrest

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	310,350	124	0	310,474
354	Structures and Improvements	62,680	1,850	(929)	63,600
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	80,047	67,019	1,762	148,828
361	Collection Sewers - Gravity	200,222	44,905	61,927	307,054
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	46,499	18,245	12,540	77,284
364	Flow Measuring Devices	7,738	0	0	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	22,000	0	0	22,000
371	Pumping Equipment	22,521	0	45,551	68,072
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	259,615	0	0	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	27,055	29,888	(27,055)	29,888
390	Office Furniture and Equip	4,655	5,222	(4,655)	5,222
391	Transportation Equipment	311	333	(311)	333
392	Stores Equipment	4,257	4,571	(4,257)	4,571
393	Tools, Shop and Garage Equip.	1,133	1,291	(1,133)	1,291
394	Laboratory Equipment	5,228	5,723	(5,228)	5,723
395	Power Operated Equipment	11,294	12,455	(11,294)	12,455
396	Communication Equipment	1,931	2,110	(1,931)	2,110
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant				
	Total Wastewater Plant	1,079,369	193,736	64,989	1,338,093

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	47	9	0	9
354	Structures and Improvements	35,784	2,132	0	2,132
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	30,730	3,811	0	3,811
361	Collection Sewers - Gravity	44,359	5,631	0	5,631
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	11,357	1,628	0	1,628
364	Flow Measuring Devices	4,674	1,548	0	1,548
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	8,536	733	0	733
371	Pumping Equipment	10,190	2,518	0	2,518
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	158,342	14,435	0	14,435
381	Plant Sewers	5,813	329	0	329
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	18,625	3,960	20,372	24,332
391	Transportation Equipment	4,585	9	5,004	5,013
392	Stores Equipment	176	21	186	207
393	Tools, Shop and Garage Equip.	2,156	314	2,274	2,588
394	Laboratory Equipment	547	90	580	670
395	Power Operated Equipment	4,025	461	4,244	4,706
396	Communication Equipment	4,249	1,266	4,518	5,784
397	Miscellaneous Equipment	676	153	713	866
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	344,871	39,047	37,891	76,938

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	55
354	Structures and Improvements	20	0	(20)	1	37,915
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	34,541
361	Collection Sewers - Gravity	0	0	0	0	49,990
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	12,985
364	Flow Measuring Devices	0	0	0	0	6,221
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	9,268
371	Pumping Equipment	0	0	0	0	12,708
374	Reuse Distribution Reservoir	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	172,777
381	Plant Sewers	0	0	0	0	6,141
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	2,056	0	17,892	19,948	23,010
391	Transportation Equipment	60	0	4,415	4,475	5,123
392	Stores Equipment	0	0	176	176	207
393	Tools, Shop and Garage Equip.	11	0	2,156	2,167	2,578
394	Laboratory Equipment	82	0	543	625	592
395	Power Operated Equipment	0	0	4,025	4,025	4,706
396	Communication Equipment	5	0	4,211	4,216	5,817
397	Miscellaneous Equipment	0	0	675	675	866
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater					
	Plant In Service	2,234	0	34,074	36,309	385,500

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Stonecrest

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		822,647
Acquisition		0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	131,600
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	251,949
Total Credits		383,549
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>1,206,196</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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	114	1,154 Average	131,600
Total Credits			<u>131,600</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	176,136
Debits during year: Accruals charge to Account 272 Other debits (specify):	38,651
Total Debits	38,651
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>214,787</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>HILLS OF STONE CREST</u>		
GRAVITY MAINS	PROPERTY	27,112
SERVICES	PROPERTY	4,575
<u>ORIOLE STONE CREST</u>		
FORCE MAINS	PROPERTY	1,762
GRAVITY MAINS	PROPERTY	34,815
SERVICES	PROPERTY	7,965
PUMPING EQUIPMENT	PROPERTY	45,551
STRUCTURES	PROPERTY	
<u>SO. RIDGE OF STONES</u>		
FORCE MAINS	PROPERTY	67,019
GRAVITY MAINS	PROPERTY	44,905
SERVICES	PROPERTY	18,245
TOTAL CREDITS		<u><u>251,949</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Stonecrest

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	(26,951)
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	(26,951)
Measured Revenues:				
522.1	Residential Revenues	651	744	171,228
522.2	Commercial Revenues	10	10	16,434
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	661	754	187,663
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>661</u>	<u>754</u> (6)	<u>160,711</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			676
Total Other Wastewater Revenues				676
Total Wastewater Operating Revenues				161,387

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>161,387</u>

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

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	22,140	0	33	0	3,477	6,668	744
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	772 (5)	0	0	0	0	0	0
710	Purchased Water	23,971	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	17,205	X X X X X X	X X X X X X	X X X X X X	X X X X X X	21,840	0
715	Purchased Power	0	0	0	3,826	0	13,023	0
716	Fuel for Power Purchased	0	0	0	0	0	0	0
718	Chemicals	3,759	0	0	0	0	3,759	0
720	Materials and Supplies	6,810	0	353	0	3,124	112	2,030
731	Contractual Services - Eng.	99	0	0	0	0	0	0
732	Contractual Services - Acct.	341	0	0	0	0	0	0
733	Contractual Services - Legal	2,010	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	7,500	0	0	0	0	0	0
736	Contractual Services - Other	3,000	0	0	0	0	7,463	0
741	Rental of Building/Real Property	686	0	0	0	0	1,425	25
742	Rental of Equipment	39	0	0	0	0	0	0
750	Transportation Expenses	5,073	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	3,665	0
757	Insurance - General Liability	2,449	0	0	0	0	0	0
758	Insurance - Workman's Compensation	328 (5)	0	0	0	0	0	0
759	Insurance - Other	9	0	0	0	0	0	0
760	Advertising Expense	111	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	726	0	0	0	0	0	0
770	Bad Debt Expense	1,854	X X X X X X	X X X X X X	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	17,782	11,244	0	0	0	0	0
	Total Wastewater Utility Expenses	116,664	11,244	386	3,826	6,601	57,956	2,798

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	3,597	7,621				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	715	57				
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	11	344				
716	Fuel for Power Purchased	0	0		X X X X X		X X X X X
718	Chemicals	X X X X X	X X X X X				
720	Materials and Supplies	427	764				
731	Contractual Services - Eng.	0	99				
732	Contractual Services - Acct.	0	341				
733	Contractual Services - Legal	0	2,010				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	37	0				
736	Contractual Services - Other	0	1,550				
741	Rental of Building/Real Property	115	571				
742	Rental of Equipment	8	31				
750	Transportation Expenses	18	1,390				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	2,449				
758	Insurance - Workman's Compensation	51	277				
759	Insurance - Other	0	9				
760	Advertising Expense	0	111	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	726				
770	Bad Debt Expense	1,854	X 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	2,863	3,676				
	Total Wastewater Utility Expenses	9,696	22,025	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)	\$607,026
	Less:		
	Nonused and Useful Plant (1)		172,265
108	Accumulated Depreciation	S-6(b)	410,518
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,397
252	Advances for Construction	F-21	0
	Subtotal		<u>\$21,846</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,083
	Subtotal		<u>\$22,929</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		12,165
	Unamortized Extraordinary Retirement Deferred Taxes		(21,562)
	Regulatory Asset		-
	Cwip		2,219
	WASTEWATER RATE BASE		\$15,750
	WASTEWATER OPERATING INCOME	S-3	(29,938)
	ACHIEVED RATE OF RETURN		<u><u>-190.08%</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.

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)	81,051
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			81,051
401	Operating Expenses	S-10(a)	88,116
403	Depreciation Expense	S-6(a)	20,113
	Less: Amortization of CIAC	S-8(a)	114
Net Depreciation Expense			19,999
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		3,647
408.11	Property Taxes		4,856
408.12	Payroll Taxes		6,278
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		14,782
409.1	Income Taxes		(11,717)
410.1	Deferred Federal Income Taxes		(125)
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		(66)
Utility Operating Expenses			110,989
Utility Operating Income			(29,938)
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>(29,938)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	3,990	0	0	3,990
353	Land and Land Rights	4,953	(13)	0	4,940
354	Structures and Improvements	12,849	28	(225)	12,652
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 System	0	0	0	0
380	Treatment and Disposal Equip	125,162	0	0	125,162
381	Plant Sewers	6,495	0	0	6,495
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	7,206	7,238	(7,206)	7,238
391	Transportation Equipment	1,240	1,265	(1,240)	1,265
392	Stores Equipment	83	81	(83)	81
393	Tools, Shop and Garage Equip.	1,134	1,107	(1,134)	1,107
394	Laboratory Equipment	302	313	(302)	313
395	Power Operated Equipment	1,392	1,386	(1,392)	1,386
396	Communication Equipment	3,008	3,016	(3,008)	3,016
397	Miscellaneous Equipment	514	511	(514)	511
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	607,199	14,931	(15,104)	607,026

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, 2002

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.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Washington / Sunny Hills

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	1,481	100	0	100
354	Structures and Improvements	7,376	381	0	381
355	Power Generation Equipment	24,886	2,281	0	2,281
360	Collection Sewers - Force	284	35	0	35
361	Collection Sewers - Gravity	171,598	6,219	0	6,219
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	35,124	1,394	0	1,394
364	Flow Measuring Devices	511	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	7,964	698	0	698
371	Pumping Equipment	36,369	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	93,488	6,959	0	6,959
381	Plant Sewers	2,474	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	4,951	959	4,933	5,892
391	Transportation Equipment	1,221	2	1,212	1,214
392	Stores Equipment	47	5	45	50
393	Tools, Shop and Garage Equip.	574	76	551	627
394	Laboratory Equipment	146	22	141	162
395	Power Operated Equipment	1,072	112	1,028	1,140
396	Communication Equipment	1,132	307	1,094	1,401
397	Miscellaneous Equipment	180	37	173	210
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater	390,869	20,113	9,176	29,289
	Plant In Service				

* 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, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f+j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,581
354	Structures and Improvements	5	(4)	(5)	(3)	7,756
355	Power Generation Equipment	0	0	0	0	27,166
360	Collection Sewers - Force	0	0	0	0	300
361	Collection Sewers - Gravity	0	0	0	0	177,818
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	36,519
364	Flow Measuring Devices	0	0	0	0	852
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	8,662
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	100,447
381	Plant Sewers	0	0	0	0	2,660
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	498	(4)	4,783	(3)	5,281
390	Office Furniture and Equip	14	(4)	1,180	(3)	1,195
391	Transportation Equipment	0	(4)	47	(3)	47
392	Stores Equipment	3	(4)	574	(3)	577
393	Tools, Shop and Garage Equip.	20	(4)	145	(3)	624
394	Laboratory Equipment	0	(4)	1,072	(3)	143
395	Power Operated Equipment	1	(4)	1,123	(3)	1,140
396	Communication Equipment	0	(4)	180	(3)	1,409
397	Miscellaneous Equipment	0	(4)	0	(3)	210
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	541	0	9,099	9,640	410,518

S-6(b)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	969
Debits during year: Accruals charge to Account 272 Other debits (specify):	114
Total Debits	114
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>1,083</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Washington / Sunny Hills

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	1	1,910
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	1,910
Measured Revenues:				
522.1	Residential Revenues	162	170	78,151
522.2	Commercial Revenues	1	3	231
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>163</u>	<u>173</u>	<u>78,382</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>164</u>	<u>174</u> (6)	<u>80,292</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			759
Total Other Wastewater Revenues				759
Total Wastewater Operating Revenues				<u>81,051</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>81,051</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	50,641	0	226	10,789	0	35,809	1,101
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	9,901	(5)	46	2,187	0	7,259	223
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	294	X X X X X X	X X X X X X	X X X X X X	X X X X X X	284	0
715	Purchased Power	3,836	0	0	2,632	0	1,118	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	376	0	0	0	0	376	0
720	Materials and Supplies	3,222	0	326	73	995	580	959
731	Contractual Services - Eng.	24	0	0	0	0	0	0
732	Contractual Services - Acct.	83	0	0	0	0	0	0
733	Contractual Services - Legal	487	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,747	0	0	0	0	1,739	0
736	Contractual Services - Other	381	0	0	0	0	0	6
741	Rental of Building/Real Property	166	0	0	0	0	0	0
742	Rental of Equipment	10	0	0	0	0	0	0
750	Transportation Expenses	11,219	0	0	0	0	10,878	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	593	0	0	0	0	0	0
758	Insurance - Workman's Compensation	771	(5)	3	156	0	517	16
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	27	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	176	0	0	0	0	0	0
770	Bad Debt Expense	449	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	3,713	2,129	0	0	0	0	0
	Total Wastewater Utility Expenses	88,116	2,129	601	15,837	995	58,568	2,305

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	871	1,845				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	173	14				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	3	83				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	103	185				
731	Contractual Services - Eng.	0	24				
732	Contractual Services - Acct.	0	83				
733	Contractual Services - Legal	0	487				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	9	0				
736	Contractual Services - Other	28	375				
741	Rental of Building/Real Property	2	138				
742	Rental of Equipment	4	7				
750	Transportation Expenses	0	337				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	593				
758	Insurance - Workman's Compensation	12	67				
759	Insurance - Other	0	2				
760	Advertising Expense	0	27	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	176				
770	Bad Debt Expense	449	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	693	890				
	Total Wastewater Utility Expenses	2,348	5,334	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)	\$1,586,600
Less:			
	Nonused and Useful Plant (1)		88,643
108	Accumulated Depreciation	S-6(b)	529,689
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	666,050
252	Advances for Construction	F-21	0
Subtotal			<u>\$302,219</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$107,930
Subtotal			<u>\$410,149</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)		6,811
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(43,414)
	Regulatory Asset		2,331
	Cwip		4,009
WASTEWATER RATE BASE			\$379,886
WASTEWATER OPERATING INCOME			S-3 27,089
ACHIEVED RATE OF RETURN			<u>7.13%</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.

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)	186,357
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	39,685
Net Operating Revenues			146,672
401	Operating Expenses	S-10(a)	49,337
403	Depreciation Expense	S-6(a)	55,105
	Less: Amortization of CIAC	S-8(a)	19,431
Net Depreciation Expense			35,674
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		8,386
408.11	Property Taxes		18,096
408.12	Payroll Taxes		1,141
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		27,623
409.1	Income Taxes		6,091
410.1	Deferred Federal Income Taxes		1,007
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		(149)
Utility Operating Expenses			119,583
Utility Operating Income			27,089
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	39,685
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>66,774</u></u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,053	0	0	1,053
353	Land and Land Rights	229,640	(3)	0	229,637
354	Structures and Improvements	86,118	(8)	(32)	86,078
355	Power Generation Equipment	42,920	0	0	42,920
360	Collection Sewers - Force	146,994	0	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 System	0	0	0	0
380	Treatment and Disposal Equip	522,975	2,010	(10,052)	514,933
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	1,036	1,022	(1,036)	1,022
391	Transportation Equipment	178	179	(178)	179
392	Stores Equipment	12	11	(12)	11
393	Tools, Shop and Garage Equip.	163	156	(163)	156
394	Laboratory Equipment	43	44	(43)	44
395	Power Operated Equipment	200	196	(200)	196
396	Communication Equipment	432	426	(432)	426
397	Miscellaneous Equipment	74	72	(74)	72
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,594,717	4,105	(12,222)	1,586,600

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (i)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
352	Franchises	1,053	X X X X X X X X	X X X X X X X X	X X X X X X X X X	X X X X X X X X X	X X X X X X X X X	X X X X X X X X
353	Land and Land Rights		0	0	229,572	0	0	65
354	Structures and Improvements		0	5,413	80,041	0	0	625
355	Power Generation Equipment		0	0	42,920	0	0	XXXXXXX
360	Collection Sewers - Force		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 X X X X X
361	Collection Sewers - Gravity		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 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		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 X X X X X
364	Flow Measuring Devices		3,431	X X X X X X X	X X X X X X X X X	X X X X X X X X X	X X X X X X X X	X X 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
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
370	Receiving Wells		X X X X X X X	31,783	X X X X X X X X X	X X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	87,547	X X X X X X X X X	X X X X X X X X X	X X X X X X X X	X X X X X X X
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
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
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	240,139	274,795	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	6,105	56,410	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	0	0	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X X	X X X X X X X X X	X X X X X X X X	1,022
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	179
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	11
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	156
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	44
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	196
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	426
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	72
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	1,053	528,028	124,743	598,777	331,205	0	2,795

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

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.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Sunshine Parkway

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	383	26	0	26
354	Structures and Improvements	35,030	2,691	0	2,691
355	Power Generation Equipment	4,829	2,146	0	2,146
360	Collection Sewers - Force	40,455	4,895	0	4,895
361	Collection Sewers - Gravity	58,176	7,395	0	7,395
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	4,570	1,170	0	1,170
364	Flow Measuring Devices	3,431	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	5,296	1,058	0	1,058
371	Pumping Equipment	30,308	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	257,546	28,854	0	28,854
381	Plant Sewers	43,361	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	713	135	696 (3)	832
391	Transportation Equipment	176	0	171 (3)	171
392	Stores Equipment	7	1	6 (3)	7
393	Tools, Shop and Garage Equip.	83	11	78 (3)	88
394	Laboratory Equipment	21	3	20 (3)	23
395	Power Operated Equipment	154	16	145 (3)	161
396	Communication Equipment	163	43	154 (3)	198
397	Miscellaneous Equipment	26	5	24 (3)	30
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	484,725	55,105	1,295	56,401

* 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, 2002

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	409
354	Structures and Improvements	1	(4)	(1)	(3)	37,720
355	Power Generation Equipment	0	0	0	0	6,975
360	Collection Sewers - Force	0	0	0	0	45,350
361	Collection Sewers - Gravity	0	0	0	0	65,571
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	5,740
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	6,354
371	Pumping Equipment	0	0	0	0	35,176
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	1,895	0	8,157	(2)	276,348
381	Plant Sewers	0	0	0	0	45,149
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	70	(4)	688	(3)	787
391	Transportation Equipment	2	(4)	170	(3)	175
392	Stores Equipment	0	(4)	7	(3)	7
393	Tools, Shop and Garage Equip.	0	(4)	83	(3)	88
394	Laboratory Equipment	3	(4)	21	(3)	20
395	Power Operated Equipment	0	(4)	154	(3)	161
396	Communication Equipment	0	(4)	161	(3)	199
397	Miscellaneous Equipment	0	(4)	26	(3)	30
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	1,972	0	9,465	11,437	529,689

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Sunshine Parkway

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		662,406
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	3,643
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		3,643
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>666,050</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Sunshine Parkway

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections			3,643
Total Credits			<u>3,643</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	88,499
Debits during year:	
Accruals charge to Account 272	19,431
Other debits (specify):	
Total Debits	19,431
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>107,930</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Sunshine Parkway

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	24	25	146,335
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>24</u>	<u>25</u>	<u>146,335</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>24</u>	<u>25</u> (6)	<u>146,335</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)			39,685
	Unbilled Revenue			337
Total Other Wastewater Revenues				40,022
Total Wastewater Operating Revenues				<u>186,357</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>186,357</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	9,096	0	38	0	1,308	6,170	1,197
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,792 (5)	0	8	0	265	1,251	243
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	6,845	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,845	0
715	Purchased Power	6,779	0	0	1,872	XXXXXX	4,896	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	9,826	0	8,149	0	1,054	343	239
731	Contractual Services - Eng.	3	0	0	0	0	0	0
732	Contractual Services - Acct.	12	0	0	0	0	0	0
733	Contractual Services - Legal	69	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	6,519	0	0	0	0	6,517	0
736	Contractual Services - Other	99	0	0	0	0	0	46
741	Rental of Building/Real Property	23	0	0	0	0	0	0
742	Rental of Equipment	1	0	0	0	0	0	0
750	Transportation Expenses	811	0	0	0	0	763	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	84	0	0	0	0	0	0
758	Insurance - Workman's Compensation	137 (5)	0	1	0	19	89	17
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	4	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	25	0	0	0	0	0	0
770	Bad Debt Expense	63	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	7,148	6,924	0	0	0	0	0
Total Wastewater Utility Expenses		49,337	6,924	8,195	1,872	2,646	26,873	1,742

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	123	261				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	24	2				
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	0	12				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	15	26				
731	Contractual Services - Eng.	0	3				
732	Contractual Services - Acct.	0	12				
733	Contractual Services - Legal	0	69				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1	0				
736	Contractual Services - Other	4	53				
741	Rental of Building/Real Property	0	20				
742	Rental of Equipment	0	1				
750	Transportation Expenses	1	48				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	84				
758	Insurance - Workman's Compensation	2	9				
759	Insurance - Other	0	0				
760	Advertising Expense	0	4	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	25				
770	Bad Debt Expense	63	X 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	98	126				
	Total Wastewater Utility Expenses	331	753	0	0	0	0

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)	491,786
	Less:		
	Nonused and Useful Plant (1)		15,458
108.1	Accumulated Depreciation	S-6(b)	205,011
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	32,749
252	Advances for Construction	F-21	0
	Subtotal		238,568
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	8,909
	Subtotal		247,477
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		9,820
	Unamortized Extraordinary Retirement Deferred Taxes		(17,699)
	Regulatory Asset		46,152
	Cwip		4,437
	WASTEWATER RATE BASE		290,187
	WASTEWATER OPERATING INCOME	S-3	19,438
	ACHIEVED RATE OF RETURN		<u>6.70%</u>

NOTES:

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

SYSTEM NAME: Lake / Valencia 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)	126,909
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	106
	Net Operating Revenues		126,803
401	Operating Expenses	S-10(a)	71,130
403	Depreciation Expense	S-6(a)	20,741
	Less: Amortization of CIAC	S-8(a)	1,058
	Net Depreciation Expense		19,682
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		5,711
408.11	Property Taxes		5,846
408.12	Payroll Taxes		1,582
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		13,139
409.1	Income Taxes		3,626
410.1	Deferred Federal Income Taxes		(159)
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		(54)
	Utility Operating Expenses		107,365
	Utility Operating Income		19,438
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	106
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>19,544</u>

SYSTEM NAME: Lake / Valencia Terrace

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	3,418	(42)	0	3,376
354	Structures and Improvements	30,226	(109)	(450)	29,667
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	2,336	0	48,504
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	158,251	0	0	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	14,671	14,475	(14,671)	14,475
391	Transportation Equipment	2,524	2,529	(2,524)	2,529
392	Stores Equipment	169	161	(169)	161
393	Tools, Shop and Garage Equip.	2,308	2,214	(2,308)	2,214
394	Laboratory Equipment	614	625	(614)	625
395	Power Operated Equipment	2,835	2,772	(2,835)	2,772
396	Communication Equipment	6,124	6,032	(6,124)	6,032
397	Miscellaneous Equipment	1,047	1,022	(1,047)	1,022
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	490,513	32,016	(30,742)	491,786

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 TREATMENT PLANT (i)	.4 TREATMENT & DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
352	Franchises	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
353	Land and Land Rights	X X X X X X X	2,460	0	0	0	0	916
354	Structures and Improvements	X X X X X X X	0	0	20,820	0	0	8,848
355	Power Generation Equipment	X X X X X X X	0	0	0	0	0	X X X X X X X
360	Collection Sewers - Force	X X X X X X X	6,576	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	158,083	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
362	Special Collecting Structures	X X X X X X X	0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers	X X X X X X X	27,805	X X X X X X X	X X X X X X X 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	1,666	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations	X X X X X X X	0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
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 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 X X X
370	Receiving Wells	X X X X X X X	X X X X X X X	8,101	X X X X X X X 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	48,504	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Services	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
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 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	158,251	0	X X X X X X X X	X X X X X X X
381	Plant Sewers	X X X X X X X	X X X X X X X	X X X X X X X	0	0	X X X X X X X X	X X X X X X X
382	Outfall Sewer Lines	X X X X X X X	X X X X X X X	X X X X X X X	19,926	0	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	0	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	14,475
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	2,529
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	161
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	2,214
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	625
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	2,772
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	6,032
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	1,022
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	0
	Allocated General Plant	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	0
	Total Wastewater Plant	0	196,590	56,605	198,997	0	0	39,595

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Valencia Terrace

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Valencia Terrace

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	ACQUISITION OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	6,708	878	0	878
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,544	219	0	219
361	Collection Sewers - Gravity	74,108	3,509	0	3,509
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	14,916	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	1,570	270	0	270
371	Pumping Equipment	14,875	2,632	0	2,632
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	36,233	8,799	0	8,799
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	13,913	664	0	664
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	10,100	1,918	9,867 (3)	11,785
391	Transportation Equipment	2,486	4	2,424 (3)	2,428
392	Stores Equipment	96	10	90 (3)	100
393	Tools, Shop and Garage Equip.	1,169	152	1,101 (3)	1,254
394	Laboratory Equipment	296	43	281 (3)	325
395	Power Operated Equipment	2,183	223	2,056 (3)	2,279
396	Communication Equipment	2,304	613	2,188 (3)	2,801
397	Miscellaneous Equipment	366	74	345 (3)	419
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	185,534	20,741	18,352	39,092

* 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, 2002

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	10	(4)	(10)	(3)	7,586
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	2,763
361	Collection Sewers - Gravity	0	0	0	0	77,618
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	15,647
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	1,840
371	Pumping Equipment	0	0	0	0	17,507
374	Reuse Distribution Reservoir	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	45,032
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	14,577
389	Other Plant and Miscellaneous Equipment	996	(4)	9,744	(3)	0
390	Office Furniture and Equip	29	(4)	2,404	(3)	11,144
391	Transportation Equipment	0	(4)	96	(3)	2,481
392	Stores Equipment	5	(4)	1,169	(3)	100
393	Tools, Shop and Garage Equip.	40	(4)	295	(3)	1,248
394	Laboratory Equipment	2	(4)	2,183	(3)	287
395	Power Operated Equipment	2	(4)	2,286	(3)	2,279
396	Communication Equipment	0	(4)	366	(3)	2,817
397	Miscellaneous Equipment	0	(4)	366	(3)	419
398	Other Tangible Plant	0	(4)	-	(3)	0
	Total Depreciable Wastewater	1,082	0	18,533	19,615	205,011
	Plant In Service					

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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)	1,780
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		1,780
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>32,749</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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	0		1,780
Total Credits			<u>1,780</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	7,850
Debits during year:	
Accruals charge to Account 272	1,058
Other debits (specify):	
Acquisition	
Total Debits	1,058
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>8,909</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Lake / Valencia Terrace

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	1	338
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	1	1	338
Measured Revenues:				
522.1	Residential Revenues	325	323	101,717
522.2	Commercial Revenues	12	12	23,806
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	335	125,523
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>338</u>	<u>336 (6)</u>	<u>125,861</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)			106
	Unbilled Revenue			942
Total Other Wastewater Revenues				1,048
Total Wastewater Operating Revenues				126,909

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>126,909</u>

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Lake / Valencia Terrace

YEAR OF REPORT
DECEMBER 31, 2002

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	17,510	173	129	0	1,471	9,273	1,031
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,822 (5)	35	26	0	298	1,880	209
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	12,624	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12,624	0
715	Purchased Power	10,498	0	0	136	0	10,189	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	3,665	0	0	0	0	3,665	0
720	Materials and Supplies	4,772	0	479	0	2,318	267	1,130
731	Contractual Services - Eng.	48	0	0	0	0	0	0
732	Contractual Services - Acct.	165	0	0	0	0	0	0
733	Contractual Services - Legal	974	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,809	0	0	0	0	0	0
736	Contractual Services - Other	763	0	0	0	0	2,791	0
741	Rental of Building/Real Property	332	0	0	0	0	0	12
742	Rental of Equipment	19	0	0	0	0	0	0
750	Transportation Expenses	5,734	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	5,053	0
757	Insurance - General Liability	1,186	0	0	0	0	0	0
758	Insurance - Workman's Compensation	333 (5)	2	2	0	21	134	15
759	Insurance - Other	5	0	0	0	0	0	0
760	Advertising Expense	54	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	352	0	0	0	0	0	0
770	Bad Debt Expense	898	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,568	2,401	0	0	0	0	0
	Total Wastewater Utility Expenses	71,130	2,612	636	136	4,109	45,876	2,397

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER UTILITY EXPENSE 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	1,742	3,691				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	346	27				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	5	167				
716	Fuel for Power Purchased	0	0				
718	Chemicals	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
720	Materials and Supplies	207	370				
731	Contractual Services - Eng.	0	48				
732	Contractual Services - Acct.	0	165				
733	Contractual Services - Legal	0	974				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	18	0				
736	Contractual Services - Other	0	0				
741	Rental of Building/Real Property	56	751				
742	Rental of Equipment	4	277				
740	Transportation Expenses	9	15				
750	Insurance - Vehicle	0	673				
756	Insurance - General Liability	0	0				
757	Insurance - Workman's Compensation	0	1,186				
758	Insurance - Other	25	134				
759	Advertising Expense	0	5				
760	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	54	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Other	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	352				
770	Bad Debt Expense	898	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,386	1,780				
	Total Wastewater Utility Expenses	4,696	10,668	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)	\$296,769
Less:			
	Nonused and Useful Plant (1)		6,740
108	Accumulated Depreciation	S-6(b)	142,992
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	143,394
252	Advances for Construction	F-21	0
Subtotal			<u>\$3,643</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$115,303
Subtotal			<u>\$118,946</u>
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	17,500
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(10,766)
	Working Capital Allowance (3)		3,890
	Unamortized Extraordinary Retirement Deferred Taxes		(8,994)
	Regulatory Asset		11,836
	Cwip		5,006
WASTEWATER RATE BASE			\$137,417
WASTEWATER OPERATING INCOME			S-3 4,540
ACHIEVED RATE OF RETURN			<u>3.30%</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)	47,626
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	541
Net Operating Revenues			47,085
401	Operating Expenses	S-10(a)	28,177
403	Depreciation Expense	S-6(a)	13,048
	Less: Amortization of CIAC	S-8(a)	5,171
Net Depreciation Expense			7,877
406	Amortization of Utility Plant Acquisition Adjustment	F-7	438
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		2,143
408.11	Property Taxes		2,504
408.12	Payroll Taxes		1,112
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		5,759
409.1	Income Taxes		134
410.1	Deferred Federal Income Taxes		190
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		(31)
Utility Operating Expenses			42,544
Utility Operating Income			4,540
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	541
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>5,081</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	325	0	0	325
353	Land and Land Rights	17,521	(17)	0	17,505
354	Structures and Improvements	23,829	(84)	(118)	23,627
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	1,253	0	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 System	0	0	0	0
380	Treatment and Disposal Equip	132,368	1,977	(2,116)	132,229
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	3,927	3,789	(3,927)	3,789
391	Transportation Equipment	676	662	(676)	662
392	Stores Equipment	45	42	(45)	42
393	Tools, Shop and Garage Equip.	618	580	(618)	580
394	Laboratory Equipment	164	164	(164)	164
395	Power Operated Equipment	759	726	(759)	726
396	Communication Equipment	1,639	1,579	(1,639)	1,579
397	Miscellaneous Equipment	280	267	(280)	267
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	297,425	9,685	(10,342)	296,769

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, 2002

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, 2002

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	135	8	0	8
354	Structures and Improvements	6,718	720	0	720
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	8,084	337	0	337
361	Collection Sewers - Gravity	30,181	1,124	0	1,124
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	6,997	276	0	276
364	Flow Measuring Devices	125	251	0	251
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	3,775	249	0	249
371	Pumping Equipment	25,752	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	44,841	7,356	0	7,356
381	Plant Sewers	809	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	2,703	502	2,583	3,085
391	Transportation Equipment	665	1	634	636
392	Stores Equipment	26	3	24	26
393	Tools, Shop and Garage Equip.	313	40	288	328
394	Laboratory Equipment	79	11	74	85
395	Power Operated Equipment	584	58	538	597
396	Communication Equipment	617	161	573	733
397	Miscellaneous Equipment	98	19	90	110
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	132,502	13,048	4,804	17,852

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

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+fj) (k)
351/352	Organization Costs/Franchises	0	0	0	0	143
354	Structures and Improvements	3	(4)	(2)	(3)	7,438
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	8,421
361	Collection Sewers - Gravity	0	0	0	0	31,305
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	7,273
364	Flow Measuring Devices	0	0	0	0	376
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	4,024
371	Pumping Equipment	0	0	0	0	27,653
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	2,116	0	0	2,116	50,080
381	Plant Sewers	0	0	0	0	840
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	261	(4)	2,610	(3)	0
390	Office Furniture and Equip	8	(4)	644	(3)	2,917
391	Transportation Equipment	0	(4)	26	(3)	650
392	Stores Equipment	1	(4)	313	(3)	26
393	Tools, Shop and Garage Equip.	10	(4)	79	(3)	327
394	Laboratory Equipment	0	(4)	584	(3)	75
395	Power Operated Equipment	1	(4)	612	(3)	597
396	Communication Equipment	0	(4)	98	(3)	738
397	Miscellaneous Equipment	0	(4)	0	(3)	110
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	2,399	0	4,963	7,363	142,992

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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)	1,780
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		1,780
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>143,394</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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			1,780
Total Credits			<u>1,780</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	110,132
Debits during year:	
Accruals charge to Account 272	5,171
Other debits (specify):	
Total Debits	5,171
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>115,303</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Lake / Venetian Village

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	1	529
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	529
Measured Revenues:				
522.1	Residential Revenues	91	88	46,570
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>91</u>	<u>88</u>	<u>46,570</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>92</u>	<u>89</u> (6)	<u>47,099</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)			541
	Unbilled Revenue			(14)
Total Other Wastewater Revenues				527
Total Wastewater Operating Revenues				<u>47,626</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>47,626</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	9,907	0	0	0	2,479	5,488	519
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,818 (5)	0	0	0	503	1,112	105
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	2,745	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,745	0
715	Purchased Power	3,307	0	0	1,158	XXXXXX	2,103	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	878	0	0	0	0	878	0
720	Materials and Supplies	2,213	0	0	0	1,296	581	185
731	Contractual Services - Eng.	13	0	0	0	0	0	0
732	Contractual Services - Acct.	43	0	0	0	0	0	0
733	Contractual Services - Legal	255	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,913	0	0	0	0	1,908	0
736	Contractual Services - Other	200	0	0	0	0	0	3
741	Rental of Building/Real Property	87	0	0	0	0	0	0
742	Rental of Equipment	5	0	0	0	0	0	0
750	Transportation Expenses	1,581	0	0	0	0	1,402	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	310	0	0	0	0	0	0
758	Insurance - Workman's Compensation	164 (5)	0	0	0	36	79	7
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	14	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	92	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	235	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	2,397	1,568	0	0	0	0	0
	Total Wastewater Utility Expenses	28,177	1,568	0	1,158	4,313	16,297	819

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

YEAR OF REPORT
 DECEMBER 31, 2002

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	456	966				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	91	7				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	44				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	54	97				
731	Contractual Services - Eng.	0	13				
732	Contractual Services - Acct.	0	43				
733	Contractual Services - Legal	0	255				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	5	0				
736	Contractual Services - Other	197	0				
741	Rental of Building/Real Property	15	72				
742	Rental of Equipment	1	4				
750	Transportation Expenses	2	176				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	310				
758	Insurance - Workman's Compensation	6	35				
759	Insurance - Other	0	1				
760	Advertising Expense	0	14	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	92				
770	Bad Debt Expense	235	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	363	466				
	Total Wastewater Utility Expenses	1,229	2,792	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)	\$3,680,837
Less:			
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	1,515,215
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,471,320
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$305,698)</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$645,232
	Subtotal		<u>\$339,534</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)		73,733
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(19,840)
	Regulatory Asset		197,508
	Cwip		144,606
	WASTEWATER RATE BASE		\$735,541
	WASTEWATER OPERATING INCOME	S-3	380,402
	ACHIEVED RATE OF RETURN		<u>51.72%</u>

NOTES:

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	1,274,005
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	4,921
Net Operating Revenues			1,269,083
401	Operating Expenses	S-10(a)	534,094
403	Depreciation Expense	S-6(a)	155,696
	Less: Amortization of CIAC	S-8(a)	81,046
Net Depreciation Expense			74,650
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		57,330
408.11	Property Taxes		26,846
408.12	Payroll Taxes		22,659
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		106,835
409.1	Income Taxes		146,714
410.1	Deferred Federal Income Taxes		26,792
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		(404)
Utility Operating Expenses			888,681
Utility Operating Income			380,402
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	4,921
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>385,323</u></u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,225	0	0	1,225
353	Land and Land Rights	4,118	365	0	4,483
354	Structures and Improvements	121,528	5,082	(2,202)	124,408
355	Power Generation Equipment	125,217	0	0	125,217
360	Collection Sewers - Force	719,500	0	0	719,500
361	Collection Sewers - Gravity	518,871	21,997	0	540,868
362	Special Collecting Structures	0	0	0	0
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	118,298	0	0	118,298
371	Pumping Equipment	183,483	0	0	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	872,262	10,111	(2,189)	880,185
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	63,043	70,845	(63,043)	70,845
391	Transportation Equipment	10,846	12,378	(10,846)	12,378
392	Stores Equipment	724	789	(724)	789
393	Tools, Shop and Garage Equip.	9,919	10,836	(9,919)	10,836
394	Laboratory Equipment	2,639	3,059	(2,639)	3,059
395	Power Operated Equipment	12,182	13,567	(12,182)	13,567
396	Communication Equipment	26,316	29,523	(26,316)	29,523
397	Miscellaneous Equipment	4,499	5,001	(4,499)	5,001
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	3,631,843	183,552	(134,558)	3,680,837

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.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)	(i)	(i)	(i)	(k)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X 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 X X X
353	Land and Land Rights		0	0	0	0	0	4,483
354	Structures and Improvements		0	11,749	69,358	0	0	43,302
355	Power Generation Equipment		0	0	125,217	0	0	0
360	Collection Sewers - Force		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 X X X
361	Collection Sewers - Gravity		540,868	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
362	Special Collecting Structures		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers		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 X X X
364	Flow Measuring Devices		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 X X X
365	Flow Measuring Installations		0	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
366	Reuse Services		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
370	Receiving Wells		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	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 X X X
374	Reuse Distribution Reservoirs		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 X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	880,185	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	0	0	0	X X X X X X X
389	Other Plant and Misc Equipment	206,753	0	0	538,853	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	70,845
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	12,378
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	789
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	10,836
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	3,059
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	13,567
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	29,523
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	5,001
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	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	0
	Total Wastewater Plant	207,978	1,351,935	313,529	1,613,613	0	0	193,781

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, 2002

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.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Duval / Woodmere

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	543	31	0	31
354	Structures and Improvements	67,002	4,312	0	4,312
355	Power Generation Equipment	14,087	6,261	0	6,261
360	Collection Sewers - Force	394,405	23,959	0	23,959
361	Collection Sewers - Gravity	60,416	11,763	0	11,763
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	10,785	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	11,037	3,939	0	3,939
371	Pumping Equipment	(13,621)	10,202	0	10,202
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	406,798	48,718	0	48,718
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	206,989	17,944	0	17,944
389	Other Plant and Miscellaneous Equipment	108,456	11,495	0	11,495
390	Office Furniture and Equip	43,400	9,387	0	9,387
391	Transportation Equipment	10,684	22	48,289	57,676
392	Stores Equipment	411	50	11,862	11,883
393	Tools, Shop and Garage Equip.	5,025	745	440	491
394	Laboratory Equipment	1,274	212	5,390	6,135
395	Power Operated Equipment	9,380	1,094	1,376	1,588
396	Communication Equipment	9,901	3,001	10,060	11,154
397	Miscellaneous Equipment	1,575	362	10,710	13,711
398	Other Tangible Plant	0	0	1,690	2,052
	Total Depreciable Wastewater Plant In Service	1,356,547	155,696	89,816	245,512

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

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+fj) (k)
351/352	Organization Costs/Franchises	0	0	0	0	574
354	Structures and Improvements	48	(4)	(46)	(3)	71,313
355	Power Generation Equipment	0	0	0	0	20,348
360	Collection Sewers - Force	0	0	0	0	418,365
361	Collection Sewers - Gravity	0	0	0	0	72,179
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	12,983
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	14,976
371	Pumping Equipment	0	0	0	0	(3,419)
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	2,189	0	0	2,189	453,328
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	224,933
389	Other Plant and Miscellaneous Equipment	4,874	(4)	41,660	(3)	119,951
390	Office Furniture and Equip	142	(4)	10,282	(3)	54,541
391	Transportation Equipment	0	(4)	411	(3)	12,144
392	Stores Equipment	25	(4)	5,025	(3)	491
393	Tools, Shop and Garage Equip.	195	(4)	1,264	(3)	6,110
394	Laboratory Equipment	0	(4)	9,380	(3)	1,403
395	Power Operated Equipment	12	(4)	9,811	(3)	11,154
396	Communication Equipment	0	(4)	1,573	(3)	13,789
397	Miscellaneous Equipment	0	(4)	0	(3)	2,053
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	7,485	0	79,359	86,844	1,515,215

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Duval / Woodmere

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		2,052,041
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	419,278
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		419,278
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>2,471,320</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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	33	12,705 Average	419,278
Total Credits			<u>419,278</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	564,186
Debits during year: Accruals charge to Account 272 Other debits (specify):	81,046
Total Debits	81,046
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>645,232</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Duval / Woodmere

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (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 Dweling 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	1,446	1,741	897,367
522.2	Commercial Revenues	5	5	132,656
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	38	16	244,779
Total Measured Revenues		<u>1,489</u>	<u>1,762</u>	<u>1,274,802</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>1,489</u>	<u>1,762</u> (6)	<u>1,258,973</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)			4,921
	Unbilled Revenue			10,110
Total Other Wastewater Revenues				15,031
Total Wastewater Operating Revenues				<u>1,274,005</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>1,274,005</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	199,558	12,358	186	57	7,258	128,027	25,081
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	36,891 (5)	2,505	38	11	1,471	25,951	5,084
710	Purchased Water	54,696	X X X X X X	X X X X X X	X X X X X X	X X X X X X	54,696	X X X X X X
711	Sludge Removal	67,512	X X X X X X	X X X X X X	X X X X X X	X X X X X X	67,512	X X X X X X
715	Purchased Power	33,768	604	0	4,745	X X X X X X	27,578	X X X X X X
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	10,750	0	0	0	0	10,750	0
720	Materials and Supplies	28,368	1,237	3,939	357	7,080	12,608	323
731	Contractual Services - Eng.	235	0	0	0	0	0	0
732	Contractual Services - Acct.	808	0	0	0	0	0	0
733	Contractual Services - Legal	4,765	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	18,230	0	0	0	0	18,142	0
736	Contractual Services - Other	5,472	0	0	0	0	0	1,798
741	Rental of Building/Real Property	1,626	0	0	0	0	0	0
742	Rental of Equipment	93	0	0	0	0	0	0
750	Transportation Expenses	17,256	0	0	0	0	13,919	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	5,804	0	0	0	0	0	0
758	Insurance - Workman's Compensation	3,274 (5)	178	3	1	105	1,849	362
759	Insurance - Other	22	0	0	0	0	0	0
760	Advertising Expense	262	X X X X X X	X X X X X X	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	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	1,721	0	0	0	0	0	0
770	Bad Debt Expense	4,394	X X X X X X	X X X X X X	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	38,589	23,091	0	0	0	0	0
	Total Wastewater Utility Expenses	534,094	39,974	4,165	5,170	15,915	361,032	32,648

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	8,527	18,064				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,696	134				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	26	816	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	1,012	1,812				
731	Contractual Services - Eng.	0	235				
732	Contractual Services - Acct.	0	808				
733	Contractual Services - Legal	0	4,765				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	87	0				
736	Contractual Services - Other		3,674				
741	Rental of Building/Real Property	273	1,353				
742	Rental of Equipment	20	73				
750	Transportation Expenses	43	3,294				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	5,804				
758	Insurance - Workman's Compensation	121	656				
759	Insurance - Other	0	22				
760	Advertising Expense	0	262	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	1,721				
770	Regulatory Commission Expenses - Other	4,394	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Bad Debt Expense	6,786	8,712				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	22,983	52,207	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)	\$397,274
	Less:		
	Nonused and Useful Plant (1)		51,711
108	Accumulated Depreciation	S-6(b)	89,343
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	83,582
252	Advances for Construction	F-21	0
	Subtotal		<u>\$172,638</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$27,962
	Subtotal		<u>\$200,600</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		8,610
	Unamortized Extraordinary Retirement		
	Deferred Taxes		8,863
	Regulatory Asset		68,370
	Cwip		6,212
	WASTEWATER RATE BASE		\$292,655
	WASTEWATER OPERATING INCOME	S-3	32,776
	ACHIEVED RATE OF RETURN		<u>11.20%</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.

SYSTEM NAME: Pasco / Zephyr Shores

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	138,678
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			138,678
401	Operating Expenses	S-10(a)	62,370
403	Depreciation Expense	S-6(a)	17,163
	Less: Amortization of CIAC	S-8(a)	2,980
Net Depreciation Expense			14,183
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		6,241
408.11	Property Taxes		6,251
408.12	Payroll Taxes		719
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		13,211
409.1	Income Taxes		10,971
410.1	Deferred Federal Income Taxes		5,206
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		(39)
Utility Operating Expenses			105,903
Utility Operating Income			32,776
	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>32,776</u>

SYSTEM NAME: Pasco / Zephyr Shores

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	2,695	0	0	2,695
352	Franchises	503	0	0	503
353	Land and Land Rights	45,736	(71)	0	45,666
354	Structures and Improvements	13,280	(264)	(630)	12,387
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	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	29,781	0	0	29,781
371	Pumping Equipment	125,068	3,088	0	128,156
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	20,712	20,266	(20,712)	20,266
390	Office Furniture and Equip	3,563	3,541	(3,563)	3,541
391	Transportation Equipment	238	226	(238)	226
392	Stores Equipment	3,259	3,100	(3,259)	3,100
393	Tools, Shop and Garage Equip.	867	875	(867)	875
394	Laboratory Equipment	4,002	3,881	(4,002)	3,881
395	Power Operated Equipment	8,646	8,445	(8,646)	8,445
396	Miscellaneous Equipment	1,478	1,431	(1,478)	1,431
397	Other Tangible Plant	0	0	0	0
398	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	396,151	44,518	(43,395)	397,274

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.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	2,695	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X
352	Franchises	503	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X 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		43,036	0	1,348	0	0	1,282
354	Structures and Improvements		0	0	0	0	0	12,387
355	Power Generation Equipment		131,669	0	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
360	Collection Sewers - Force		3,349	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
361	Collection Sewers - Gravity		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
362	Special Collecting Structures		1,304	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
363	Services to Customers		0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
364	Flow Measuring Devices		0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
365	Flow Measuring Installations		0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
366	Reuse Services		X X X X X X X	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
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 X X X X X
370	Receiving Wells		X X X X X X X	29,781	X X X X X X X X X X	X X X X X X 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	128,156	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 X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X 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 X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
382	Outfall Sewer Lines		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
389	Other Plant and Misc Equipment	0	X X X X X X X	0	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
392	Stores Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
398	Other Tangible Plant		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
	Allocated General Plant		X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X
	Total Wastewater Plant	3,198	179,358	157,937	1,348	0	0	55,433

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, 2002

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, 2002

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	80	80	0	80
354	Structures and Improvements	1,576	304	0	304
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	52,314	4,385	0	4,385
361	Collection Sewers - Gravity	1,077	74	0	74
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	454	34	0	34
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	(23,548)	992	0	992
371	Pumping Equipment	14,665	7,040	0	7,040
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	14,259	2,685	13,813	16,499
390	Office Furniture and Equip	3,510	6	3,393	3,399
391	Transportation Equipment	135	14	126	140
392	Stores Equipment	1,651	213	1,542	1,755
393	Tools, Shop and Garage Equip.	419	61	394	454
394	Laboratory Equipment	3,082	313	2,878	3,191
395	Power Operated Equipment	3,253	858	3,064	3,922
396	Communication Equipment	517	103	483	587
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	74,172	17,163	25,693	42,855

* 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, 2002

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	888
354	Structures and Improvements	14	(4)	(13)	(3)	1,879
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	56,699
361	Collection Sewers - Gravity	0	0	0	0	1,152
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	488
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	(22,566)
371	Pumping Equipment	0	0	0	0	21,705
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1,394	(4)	13,761	(3)	15,602
390	Office Furniture and Equip	41	(4)	3,395	(3)	3,474
391	Transportation Equipment	0	(4)	135	(3)	140
392	Stores Equipment	7	(4)	1,651	(3)	1,748
393	Tools, Shop and Garage Equip.	56	(4)	416	(3)	401
394	Laboratory Equipment	0	(4)	3,082	(3)	3,191
395	Power Operated Equipment	3	(4)	3,227	(3)	3,944
396	Communication Equipment	0	(4)	517	(3)	587
397	Miscellaneous Equipment	0	(4)	0	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater	1,515	0	26,170	27,685	89,343
	Plant In Service					

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

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			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	24,982
Debits during year:	
Accruals charge to Account 272	2,980
Other debits (specify):	
Total Debits	2,980
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>27,962</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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, 2002

SYSTEM NAME: Pasco / Zephyr Shores

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	1	1	323
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	323
Measured Revenues:				
522.1	Residential Revenues	477	172	128,199
522.2	Commercial Revenues	5	5	10,151
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>177</u>	<u>138,350</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>483</u>	<u>178</u> (6)	<u>138,673</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			5
Total Other Wastewater Revenues				5
Total Wastewater Operating Revenues				<u>138,678</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

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>138,678</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 OPERATIONS EXPENSES (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	13,096	0	41	744	1,924	1,951	830
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,636	(5)	8	151	390	395	168
710	Purchased Water	29,323	X X X X X X	X X X X X X	X X X X X X	X X X X X X	29,323	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	1,568	0	0	1,327	X X X X X X	0	X X X X X X
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	924	0	23	0	93	0	0
731	Contractual Services - Eng.	67	0	0	0	0	0	0
732	Contractual Services - Acct.	231	0	0	0	0	0	0
733	Contractual Services - Legal	1,363	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	25	0	0	0	0	0	0
736	Contractual Services - Other	1,068	0	0	0	0	0	17
741	Rental of Building/Real Property	465	0	0	0	0	0	0
742	Rental of Equipment	27	0	0	0	0	0	0
750	Transportation Expenses	3,368	0	0	0	0	2,414	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,660	0	0	0	0	0	0
758	Insurance - Workman's Compensation	301	0	1	11	28	28	12
759	Insurance - Other	6	0	0	0	0	0	0
760	Advertising Expense	75	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Other	492	0	0	0	0	0	0
770	Bad Debt Expense	1,257	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	5,416	983	0	0	0	0	0
Total Wastewater Utility Expenses			983	73	2,232	2,435	34,111	1,027

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	2,439	5,167				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	485	38				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	8	233	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	289	518				
731	Contractual Services - Eng.	0	67				
732	Contractual Services - Acct.	0	231				
733	Contractual Services - Legal	0	1,363				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	25	0				
736	Contractual Services - Other	78	1,051				
741	Rental of Building/Real Property	6	387				
742	Rental of Equipment	12	21				
750	Transportation Expenses	0	942				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,660				
758	Insurance - Workman's Compensation	35	188				
759	Insurance - Other	0	6				
760	Advertising Expense	0	75	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Oth	0	492				
770	Bad Debt Expense	1,257	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,941	2,492				
	Total Wastewater Utility Expenses	6,574	14,934	0	0	0	0