

Sewer Listing of System Groups

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff, should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The sewer financial schedules (S-1 through S-10) should be filed for the group in total. The sewer engineering schedules (S-11 through S-14) must be filed for each system in the group. All water pages should be arranged by group number. An example of system grouping follows:

<u>System Name</u>	<u>County</u>	<u>Cert. No.</u>	<u>Group No.</u>
Apple Valley	Seminole	226-S	2
Beecher's Point	Putnam	284-S	4
Chuluota	Seminole	226-S	7
Covered Bridge	Highlands	359-S	9
Florida Central Commerce Park	Seminole	226-S	13
Holiday Haven	Lake	120-S	15
Jungle Den	Volusia	182-S	16
Lake Gibson	Polk	506-S	17
Meredith Manor	Seminole	226-S	21
Morningview	Lake	120-S	22
Palm Port	Putnam	284-S	23
Palm Terrace	Pasco	154-S	24
Park Manor	Putnam	284-S	25
Silver Lake Oaks	Putnam	284-S	27
Sunny Hills	Washington	435-S	31
Valencia Terrace	Lake	120-S	33
Venetian Village	Lake	120-S	34
Zephyr Shores	Pasco	154-S	36

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UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Apple Valley
(Sold 6/30/04 to Seminole County)

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$0
	Less:		
	Nonused and Useful Plant		0
108	Accumulated Depreciation	S-6(b)	(0)
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		<u>\$0</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$0
	Subtotal		<u>\$0</u>
	Plus or Minus:		
114	Acquisition Adjustments	F-7	0
115	Accumulated Amortization of Acquisition Adjustments	F-7	0
	Working Capital Allowance		0
	Unamortized Extraordinary Retirement		0
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		\$0
	WASTEWATER OPERATING INCOME	S-3	(18,515)
	ACHIEVED RATE OF RETURN (4)		<u><u>N / A</u></u>

NOTE:

(1) Rate of Return is not applicable due to sale of the system

UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
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SYSTEM NAME: Seminole / Apple Valley
(Sold 6/30/04 to Seminole County)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	45,770
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			45,770
401	Operating Expenses	S-10(a)	70,278
403	Depreciation Expense	S-6(a)	10,171
	Less: Amortization of CIAC	S-8(a)	1,836
Net Depreciation Expense			8,335
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		2,060
408.11	Property Taxes		1,190
408.12	Payroll Taxes		1,088
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		4,337
409.1	Income Taxes		(18,728)
410.1	Deferred Federal Income Taxes		52
410.11	Deferred State Income Taxes		10
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			64,285
Utility Operating Income			(18,515)
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		22,236
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>3,721</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Seminole / Apple Valley
(Sold 6/30/04 to Seminole County)

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	715	0	(715)	0
353	Land and Land Rights	4,502	0	(4,502)	0
354	Structures and Improvements	37,211	0	(37,211)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	119,481	0	(119,481)	0
361	Collection Sewers - Gravity	52,960	0	(52,960)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	9,790	0	(9,790)	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	3,819	0	(3,819)	0
371	Pumping Equipment	6,181	0	(6,181)	0
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	80,774	0	(80,774)	(1)
390	Office Furniture and Equip	9,497	0	(9,497)	(1)
391	Transportation Equipment	201	0	(201)	(1)
392	Stores Equipment	1,054	0	(1,054)	(1)
393	Tools, Shop and Garage Equip.	482	0	(482)	(1)
394	Laboratory Equipment	163	0	(163)	(1)
395	Power Operated Equipment	6,789	0	(6,789)	(1)
396	Communication Equipment	2,020	0	(2,020)	(1)
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	335,638	0	(335,638)	0

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

SYSTEM NAME: Seminole / Apple Valley
(Sold 6/30/04 to Seminole County)

WASTEWATER UTILITY PLANT MATRIX

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

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Apple Valley
(Sold 6/30/04 to Seminole County)

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	<u>VARIOUS</u>	<u>----</u>	<u>VARIOUS</u>
Wastewater Plant Composite Depreciation Rate *		<u>=====</u>	<u>=====</u>	<u>=====</u>

* 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
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SYSTEM NAME: Seminole / Apple Valley
(Sold 6/30/04 to Seminole County)

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	396	9	0	9
354	Structures and Improvements	7,638	553	0	553
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	88,123	1,995	0	1,995
361	Collection Sewers - Gravity	3,961	588	0	588
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	5,054	129	0	129
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	2,484	64	0	64
371	Pumping Equipment	6,181	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	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	(21,496)	0	0	0
390	Office Furniture and Equip	63,052	5,794	0	5,794
391	Transportation Equipment	304	636	0	636
392	Stores Equipment	121	5	0	5
393	Tools, Shop and Garage Equip.	493	32	0	32
394	Laboratory Equipment	285	16	0	16
395	Power Operated Equipment	66	6	0	6
396	Communication Equipment	2,149	332	0	332
397	Miscellaneous Equipment	14,779	12	0	12
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	173,588	10,171	0	10,171

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Seminole / Apple Valley
 (Sold 6/30/04 to Seminole County)

YEAR OF REPORT
 DECEMBER 31, 2004

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	405	0	0	405	(0)
354	Structures and Improvements	0	(4)	8,191	8,191	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	90,118	0	0	90,118	0
361	Collection Sewers - Gravity	4,549	0	0	4,549	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	5,183	0	0	5,183	0
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	2,548	0	0	2,548	0
371	Pumping Equipment	6,181	0	0	6,181	0
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	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	(21,496)	0	0	(21,496)	0
390	Office Furniture and Equip	0	(4)	68,846	68,846	0
391	Transportation Equipment	0	(4)	940	940	0
392	Stores Equipment	0	(4)	126	126	0
393	Tools, Shop and Garage Equip.	0	(4)	525	525	0
394	Laboratory Equipment	0	(4)	301	301	0
395	Power Operated Equipment	0	(4)	72	72	0
396	Communication Equipment	0	(4)	2,481	2,481	0
397	Miscellaneous Equipment	0	(4)	14,791	14,791	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	87,487	0	96,273	183,760	(0)

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

UTILITY NAME: FLORIDA WATER SERVICES

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SYSTEM NAME: Seminole / Apple Valley
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CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		68,162
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)		68,162
Total Contributions in Aid of Construction		<u>0</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Seminole / Apple Valley
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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		0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	62,872
Debits during year:	
Current year amortization	1,836
Other debits (specify):	
Total Debits	1,836
Credits during year (specify):	64,708
Total Credits	64,708
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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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.

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YEAR OF REPORT
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SYSTEM NAME: Seminole / Apple Valley
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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	162	163	32,459
522.2	Commercial Revenues	33	32	12,869
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>195</u>	<u>195</u>	<u>45,327</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>195</u>	<u>195</u> (6)	<u>45,327</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			443
Total Other Wastewater Revenues				443
Total Wastewater Operating Revenues				<u>45,770</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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(Sold 6/30/04 to Seminole County)

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>45,770</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Seminole / Apple Valley
 (Sold 6/30/04 to Seminole County.)

YEAR OF REPORT
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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	27,259	0	0	323	976	0	316
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	5,611	0	0	71	215	0	70
710	Purchased Water	24,883	XXXXXX	XXXXXX	XXXXXX	XXXXXX	24,883	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	534	0	0	279	XXXXXX	0	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	622	0	0	0	0	622	0
720	Materials and Supplies	558	0	0	0	0	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	686	0	0	0	0	0	0
733	Contractual Services - Legal	423	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,844	0	0	0	0	2,552	0
736	Contractual Services - Other	622	0	0	0	0	0	0
741	Rental of Building/Real Property	490	0	0	0	0	0	0
742	Rental of Equipment	205	0	0	0	0	0	0
750	Transportation Expenses	689	0	0	0	0	30	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	3,375	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,316	0	0	18	54	0	17
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	(3)	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	495	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	248	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(1,582)	1,616	0	0	0	0	0
Total Wastewater Utility Expenses		70,278	1,616	0	690	1,244	28,087	403

UTILITY NAME: Florida Water Services, Corp
 SYSTEM NAME: Seminole / Apple Valley
 (Sold 6/30/04 to Seminole C)

YEAR OF REPORT
 DECEMBER 31, 2004

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (l)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	4,493	21,151				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	988	4,268				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	253	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	281	277				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	686				
733	Contractual Services - Legal	0	423				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1,291	0				
736	Contractual Services - Other	0	622				
741	Rental of Building/Real Property	0	490				
742	Rental of Equipment	4	201				
750	Transportation Expenses	30	629				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	3,375				
758	Insurance - Workman's Compensation	247	980				
759	Insurance - Other	0	1				
760	Advertising Expense	0	(3)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othe	0	495				
770	Bad Debt Expense	248	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(5,110)	1,911				
	Total Wastewater Utility Expenses	2,476	35,761	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$0
	Less:		
	Nonused and Useful Plant		0
108	Accumulated Depreciation	S-6(b)	(0)
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		<u>\$0</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$0
	Subtotal		<u>\$0</u>
	Plus or Minus:		
114	Acquisition Adjustments	F-7	0
115	Accumulated Amortization of Acquisition Adjustments	F-7	0
	Working Capital Allowance		0
	Unamortized Extraordinary Retirement		0
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		\$0
	WASTEWATER OPERATING INCOME	S-3	(10,466)
	ACHIEVED RATE OF RETURN (4)		<u><u>N / A</u></u>

NOTE:

(1) Rate of Return is not applicable due to sale of the system

UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	16,587
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			16,587
401	Operating Expenses	S-10(a)	26,236
403	Depreciation Expense	S-6(a)	7,628
	Less: Amortization of CIAC	S-8(a)	356
Net Depreciation Expense			7,272
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		746
408.11	Property Taxes		1,589
408.12	Payroll Taxes		1,760
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		4,095
409.1	Income Taxes		(10,586)
410.1	Deferred Federal Income Taxes		29
410.11	Deferred State Income Taxes		6
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			27,053
Utility Operating Income			(10,466)
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		(4,982)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(15,447)</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	170	0	(170)	0
353	Land and Land Rights	25,658	0	(25,658)	0
354	Structures and Improvements	3,252	0	(3,252)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	233,253	0	(233,253)	0
361	Collection Sewers - Gravity	21,228	0	(21,228)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	7,670	0	(7,670)	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	126,062	0	(126,062)	0
371	Pumping Equipment	0	0	0	0
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	21,833	0	(21,833)	0
390	Office Furniture and Equip	7,060	0	(7,060)	(1)
391	Transportation Equipment	830	0	(830)	(1)
392	Stores Equipment	18	0	(18)	(1)
393	Tools, Shop and Garage Equip.	92	0	(92)	(1)
394	Laboratory Equipment	42	0	(42)	(1)
395	Power Operated Equipment	14	0	(14)	(1)
396	Communication Equipment	593	0	(593)	(1)
397	Miscellaneous Equipment	177	0	(177)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	447,950	0	(447,950)	0

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

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Floi

WASTEWATER UTILITY PLANT MATRIX

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

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	54	2	0	2
354	Structures and Improvements	(66,289)	51	0	51
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	15,018	3,895	0	3,895
361	Collection Sewers - Gravity	2,325	236	0	236
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	334	101	0	101
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	16,732	2,105	0	2,105
371	Pumping Equipment	(12,848)	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	(19,026)	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(3,847)	607	0	607
390	Office Furniture and Equip	5,525	535	0	535
391	Transportation Equipment	27	59	0	59
392	Stores Equipment	11	0	0	0
393	Tools, Shop and Garage Equip.	43	3	0	3
394	Laboratory Equipment	25	1	0	1
395	Power Operated Equipment	6	1	0	1
396	Communication Equipment	188	31	0	31
397	Miscellaneous Equipment	1,295	1	0	1
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant in Service	(60,426)	7,628	0	7,628

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, I

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	56	0	0	56	(0)
354	Structures and Improvements	(66,958)	0	720	(66,238)	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	18,913	0	0	18,913	0
361	Collection Sewers - Gravity	2,561	0	0	2,561	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	435	0	0	435	0
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	18,837	0	0	18,837	0
371	Pumping Equipment	(12,848)	0	0	(12,848)	0
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	(19,026)	0	0	(19,026)	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(3,240)	0	0	(3,240)	0
390	Office Furniture and Equip	0	0	6,060	6,060	0
391	Transportation Equipment	0	0	86	86	0
392	Stores Equipment	0	0	11	11	0
393	Tools, Shop and Garage Equip.	0	0	46	46	0
394	Laboratory Equipment	0	0	26	26	0
395	Power Operated Equipment	0	0	7	7	0
396	Communication Equipment	0	0	219	219	0
397	Miscellaneous Equipment	0	0	1,296	1,296	0
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant in Service	(61,269)	0	8,471	(52,798)	(0)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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		0
<hr/>			
Total Credits			<u><u>0</u></u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	14,333
Debits during year:	
Current year amortization	356
Other debits (specify):	
Total Debits	356
Credits during year (specify):	14,689
Total Credits	14,689
Balance end of year	<u><u>0</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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.

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YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	16	17	4,107
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	1	1	10,522
Total Measured Revenues		<u>17</u>	<u>18</u>	<u>14,629</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>17</u>	<u>18</u> (6)	<u>14,629</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			1,958
Total Other Wastewater Revenues				1,958
Total Wastewater Operating Revenues				<u>16,587</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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>16,587</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Beecher's Point
 (Sold 6/30/04 to Aqua Utilities Florida, Inc.)

YEAR OF REPORT
 DECEMBER 31, 2004

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	4,979	0	52	0	0	2,561	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,060	0	11	0	0	563	0
710	Purchased Water	16,590	XXXXXX	XXXXXX	XXXXXX	XXXXXX	16,590	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	325	0	0	302	XXXXXX	0	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	1,621	0	725	33	812	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	63	0	0	0	0	0	0
733	Contractual Services - Legal	39	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	355	0	0	0	0	236	0
736	Contractual Services - Other	57	0	0	0	0	0	0
741	Rental of Building/Real Property	45	0	0	0	0	0	0
742	Rental of Equipment	19	0	0	0	0	0	0
750	Transportation Expenses	466	0	0	0	0	405	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	312	0	0	0	0	0	0
758	Insurance - Workman's Compensation	257	0	3	0	0	141	0
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	(0)	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 - Othe	46	0	0	0	0	0	0
770	Bad Debt Expense	23	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(21)	274	0	0	0	0	0
	Total Wastewater Utility Expenses	26,236	274	791	334	812	20,495	0

UTILITY NAME: Florida Water Services, Corp
SYSTEM NAME: Putnam / Beecher's Point
(Sold 6/30/04 to Aqua Utilitie

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (f)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	415	1,952				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	91	394				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	0	23	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	26	26				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	63				
733	Contractual Services - Legal	0	39				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	119	0				
736	Contractual Services - Other	0	57				
741	Rental of Building/Real Property	0	45				
742	Rental of Equipment	0	19				
750	Transportation Expenses	3	58				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	312				
758	Insurance - Workman's Compensation	23	90				
759	Insurance - Other	0	0				
760	Advertising Expense	0	(0)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othe	0	46				
770	Bad Debt Expense	23	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(472)	176				
	Total Wastewater Utility Expenses	229	3,301	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$0
	Less:		
	Nonused and Useful Plant		0
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$0)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$0
	Subtotal		<u>(\$0)</u>
	Plus or Minus:		
114	Acquisition Adjustments	F-7	0
115	Accumulated Amortization of Acquisition Adjustments	F-7	0
	Working Capital Allowance		0
	Unamortized Extraordinary Retirement		0
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		<u>(\$0)</u>
	WASTEWATER OPERATING INCOME	S-3	(12,405)
	ACHIEVED RATE OF RETURN (4)		<u><u>N / A</u></u>

NOTE:

(1) Rate of Return is not applicable due to sale of the system

UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	268,091
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	114,400
Net Operating Revenues			153,691
401	Operating Expenses	S-10(a)	129,365
403	Depreciation Expense	S-6(a)	46,973
	Less: Amortization of CIAC	S-8(a)	25,060
Net Depreciation Expense			21,913
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		12,064
408.11	Property Taxes		8,776
408.12	Payroll Taxes		6,483
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		27,323
409.1	Income Taxes		(12,548)
410.1	Deferred Federal Income Taxes		35
410.11	Deferred State Income Taxes		7
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			166,095
Utility Operating Income			(12,405)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	114,400
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		(104,619)
420	Allowances for Funds Used During Construction		6,396
Total Utility Operating Income			<u>3,772</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	2,442	0	(2,442)	0
353	Land and Land Rights	300,748	0	(300,748)	0
354	Structures and Improvements	125,995	0	(125,995)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	338,601	0	(338,601)	0
361	Collection Sewers - Gravity	786,040	0	(786,040)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	213,222	0	(213,222)	0
364	Flow Measuring Devices	785	0	(785)	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	26,117	0	(26,117)	0
371	Pumping Equipment	91,830	0	(91,830)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	17,948	(17,948)	0
380	Treatment and Disposal Equip	294,991	0	(294,991)	0
381	Plant Sewers	37,359	0	(37,359)	0
382	Outfall Sewer Lines	137,192	0	(137,192)	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	95,309	0	(95,309)	(1)
391	Transportation Equipment	11,206	0	(11,206)	(1)
392	Stores Equipment	237	0	(237)	(1)
393	Tools, Shop and Garage Equip.	1,243	0	(1,243)	(1)
394	Laboratory Equipment	568	0	(568)	(1)
395	Power Operated Equipment	192	0	(192)	(1)
396	Communication Equipment	8,011	0	(8,011)	(1)
397	Miscellaneous Equipment	2,383	0	(2,383)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	2,474,471	17,948	(2,492,418)	0

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

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Flor

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	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	0	0	0	0
354	Structures and Improvements	XXXXXX	0	0	0	0	0	0
355	Power Generation Equipment	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	XXXXXX	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	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	0	0	0	0	0	0	0

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	<u>VARIOUS</u>	<u>----</u>	<u>VARIOUS</u>
Wastewater Plant Composite Depreciation Rate *		<u>=====</u>	<u>=====</u>	<u>=====</u>

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

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	1,173	31	0	31
354	Structures and Improvements	42,191	2,361	0	2,361
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	108,304	5,655	0	5,655
361	Collection Sewers - Gravity	112,196	8,725	0	8,725
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	18,051	2,815	0	2,815
364	Flow Measuring Devices	785	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	16,593	436	0	436
371	Pumping Equipment	63,190	2,553	0	2,553
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	128	0	128
380	Treatment and Disposal Equip	69,455	8,201	0	8,201
381	Plant Sewers	18,534	534	0	534
382	Outfall Sewer Lines	63,431	2,291	0	2,291
389	Other Plant and Miscellaneous Equipment	(5,399)	0	0	0
390	Office Furniture and Equip	74,423	11,231	0	11,231
391	Transportation Equipment	358	1,233	0	1,233
392	Stores Equipment	143	10	0	10
393	Tools, Shop and Garage Equip.	582	62	0	62
394	Laboratory Equipment	337	30	0	30
395	Power Operated Equipment	78	11	0	11
396	Communication Equipment	2,537	643	0	643
397	Miscellaneous Equipment	17,445	23	0	23
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	604,408	46,973	0	46,973

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, I

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)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	1,204	0	0	1,204	0
354	Structures and Improvements	34,468	(4)	10,084	44,552	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	113,959	0	0	113,959	0
361	Collection Sewers - Gravity	120,921	0	0	120,921	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	20,866	0	0	20,866	0
364	Flow Measuring Devices	785	0	0	785	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	17,029	0	0	17,029	0
371	Pumping Equipment	65,743	0	0	65,743	0
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	128	0	0	128	0
380	Treatment and Disposal Equip	77,656	0	0	77,656	0
381	Plant Sewers	19,068	0	0	19,068	0
382	Outfall Sewer Lines	65,722	0	0	65,722	0
389	Other Plant and Miscellaneous Equipment	(5,399)	0	0	(5,399)	0
390	Office Furniture and Equip	586	(4)	85,068	85,654	0
391	Transportation Equipment	0	(4)	1,591	1,591	0
392	Stores Equipment	0	(4)	153	153	0
393	Tools, Shop and Garage Equip.	6,194	(4)	(5,550)	644	0
394	Laboratory Equipment	4,039	(4)	(3,673)	367	0
395	Power Operated Equipment	1,478	(4)	(1,389)	89	0
396	Communication Equipment	766	(4)	2,414	3,180	0
397	Miscellaneous Equipment	629	(4)	16,839	17,468	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	545,842	0	105,538	651,380	0

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		1,257,071
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)		1,257,071
Total Contributions in Aid of Construction		<u>0</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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		0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	138,966
Debits during year:	
Current year amortization	25,060
Other debits (specify):	
Total Debits	25,060
Credits during year (specify):	164,026
Total Credits	164,026
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER CIAC SCHEDULE "B"

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

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	297	374	131,535
522.2	Commercial Revenues	4	4	1,476
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>301</u>	<u>378</u>	<u>133,011</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>301</u>	<u>378</u> (6)	<u>133,011</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)			114,400
	Unbilled Revenue			20,680
Total Other Wastewater Revenues				135,080
Total Wastewater Operating Revenues				<u>268,091</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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>268,091</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Seminole / Chuluota
 (Sold 6/30/04 to Aqua Utilities Florida, Inc.)

YEAR OF REPORT
 DECEMBER 31, 2004

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	59,334	0	452	606	768	4,680	3,118
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	12,306	0	99	133	169	1,030	686
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	3,938	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,938	0
715	Purchased Power	5,873	XXXXXX	0	538	XXXXXX	4,840	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	4,948	0	0	0	0	4,948	0
720	Materials and Supplies	8,720	0	0	0	0	5,588	2,051
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	1,330	0	0	0	0	0	0
733	Contractual Services - Legal	821	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	11,581	0	0	0	0	9,078	0
736	Contractual Services - Other	9,509	0	0	0	0	0	8,302
741	Rental of Building/Real Property	950	0	0	0	0	0	0
742	Rental of Equipment	398	0	0	0	0	0	0
750	Transportation Expenses	1,303	0	0	0	0	25	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	6,543	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,909	0	25	33	42	257	171
759	Insurance - Other	2	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 - Othe	960	0	0	0	0	0	0
770	Bad Debt Expense	481	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(2,535)	3,666	0	0	0	0	0
	Total Wastewater Utility Expenses	129,365	3,666	576	1,311	979	34,384	14,329

UTILITY NAME: Florida Water Services, Corp
SYSTEM NAME: Seminole / Chuluota
(Sold 6/30/04 to Aqua Utilitie

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	8,710	41,000				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,915	8,273				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	4	491	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	544	537				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	1,330				
733	Contractual Services - Legal	0	821				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	2,503	0				
736	Contractual Services - Other	0	1,207				
741	Rental of Building/Real Property	0	950				
742	Rental of Equipment	8	390				
750	Transportation Expenses	59	1,219				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	6,543				
758	Insurance - Workman's Compensation	479	1,900				
759	Insurance - Other	0	2				
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 - Othe	0	960				
770	Bad Debt Expense	481	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(9,905)	3,705				
	Total Wastewater Utility Expenses	4,799	69,322	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$0
	Less:		
	Nonused and Useful Plant		0
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$0)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$0
	Subtotal		<u>(\$0)</u>
	Plus or Minus:		
114	Acquisition Adjustments	F-7	0
115	Accumulated Amortization of Acquisition Adjustments	F-7	0
	Working Capital Allowance		0
	Unamortized Extraordinary Retirement		0
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		<u>(\$0)</u>
	WASTEWATER OPERATING INCOME	S-3	(21,508)
	ACHIEVED RATE OF RETURN (4)		<u><u>N / A</u></u>

NOTE:

(1) Rate of Return is not applicable due to sale of the system

UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	44,194
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			44,194
401	Operating Expenses	S-10(a)	71,465
403	Depreciation Expense	S-6(a)	16,318
	Less: Amortization of CIAC	S-8(a)	4,242
Net Depreciation Expense			12,076
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,989
408.11	Property Taxes		1,857
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		3,846
409.1	Income Taxes		(21,757)
410.1	Deferred Federal Income Taxes		60
410.11	Deferred State Income Taxes		12
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			65,702
Utility Operating Income			(21,508)
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		(75,835)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(97,343)</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	298	0	(298)	0
353	Land and Land Rights	7,252	0	(7,252)	0
354	Structures and Improvements	55,980	0	(55,980)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	159,494	0	(159,494)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	16,349	0	(16,349)	0
364	Flow Measuring Devices	1,000	0	(1,000)	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	9,730	0	(9,730)	0
371	Pumping Equipment	22,343	4,008	(26,351)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	110,747	0	(110,747)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	934	0	(934)	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	111,575	0	(111,575)	(1)
391	Transportation Equipment	13,119	0	(13,119)	(1)
392	Stores Equipment	277	0	(277)	(1)
393	Tools, Shop and Garage Equip.	1,454	0	(1,454)	(1)
394	Laboratory Equipment	665	0	(665)	(1)
395	Power Operated Equipment	225	0	(225)	(1)
396	Communication Equipment	9,375	0	(9,375)	(1)
397	Miscellaneous Equipment	2,790	0	(2,790)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	523,607	4,008	(527,615)	0

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

SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Flor)

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 PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	0	0	0	0
354	Structures and Improvements	XXXXXX	0	0	0	0	0	0
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	0
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	0	0	0	0	0	0	0

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Highlands / Covered Bridge
 (Sold 6/30/04 to Aqua Utilities Florida, Inc.)

YEAR OF REPORT
 DECEMBER 31, 2004

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	163	4	0	4
354	Structures and Improvements	13,768	849	0	849
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	92,431	1,770	0	1,770
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	4,974	216	0	216
364	Flow Measuring Devices	1,000	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	7,388	162	0	162
371	Pumping Equipment	6,763	621	0	621
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	81,733	3,079	0	3,079
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	(6,294)	16	0	16
389	Other Plant and Miscellaneous Equipment	9,911	0	0	0
390	Office Furniture and Equip	87,103	8,141	0	8,141
391	Transportation Equipment	419	894	0	894
392	Stores Equipment	167	8	0	8
393	Tools, Shop and Garage Equip.	681	45	0	45
394	Laboratory Equipment	394	22	0	22
395	Power Operated Equipment	91	8	0	8
396	Communication Equipment	2,969	466	0	466
397	Miscellaneous Equipment	20,416	17	0	17
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	324,078	16,318	0	16,318

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, I

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	167	0	0	167	0
354	Structures and Improvements	3,288	0	11,329	14,617	0
355	Power Generation Equipment	0	(4)	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	94,201	0	0	94,201	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	5,190	0	0	5,190	0
364	Flow Measuring Devices	1,000	0	0	1,000	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	7,550	0	0	7,550	0
371	Pumping Equipment	7,384	0	0	7,384	0
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	84,812	0	0	84,812	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	(6,278)	0	0	(6,278)	0
389	Other Plant and Miscellaneous Equipment	9,911	0	0	9,911	0
390	Office Furniture and Equip	0	(4)	95,244	(3)	0
391	Transportation Equipment	0	(4)	1,313	(3)	0
392	Stores Equipment	0	(4)	175	(3)	0
393	Tools, Shop and Garage Equip.	0	(4)	726	(3)	0
394	Laboratory Equipment	0	(4)	416	(3)	0
395	Power Operated Equipment	0	(4)	99	(3)	0
396	Communication Equipment	0	(4)	3,435	(3)	0
397	Miscellaneous Equipment	224	(4)	20,209	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	207,449	0	132,947	340,396	0

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

UTILITY NAME: FLORIDA WATER SERVICES

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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		233,046
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	5,340
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		5,340
Less debits charged during the year (All debits) charged during the year must be explained below)		238,386
Total Contributions in Aid of Construction		<u>0</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	4	1,335	5,340
Total Credits			<u>5,340</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	166,749
Debits during year:	
Current year amortization	4,242
Other debits (specify):	
Total Debits	4,242
Credits during year (specify):	170,991
Total Credits	170,991
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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.

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YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	268	272	38,035
522.2	Commercial Revenues	2	2	336
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>270</u>	<u>274</u>	<u>38,371</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>270</u>	<u>274</u> (6)	<u>38,371</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			5,823
Total Other Wastewater Revenues				5,823
Total Wastewater Operating Revenues				<u>44,194</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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>44,194</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	36,033	0	0	0	0	0	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	7,386	0	0	0	0	0	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	4,515	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,515	0
715	Purchased Power	(408)	0	0	0	0	(767)	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,829	0	0	0	0	1,829	0
720	Materials and Supplies	866	0	0	0	0	83	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	964	0	0	0	0	0	0
733	Contractual Services - Legal	595	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	6,816	0	0	0	0	5,001	0
736	Contractual Services - Other	5,812	0	0	0	0	0	4,937
741	Rental of Building/Real Property	689	0	0	0	0	0	0
742	Rental of Equipment	288	0	0	0	0	0	0
750	Transportation Expenses	927	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	4,743	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,725	0	0	0	0	0	0
759	Insurance - Other	1	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	696	0	0	0	0	0	0
770	Bad Debt Expense	349	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(2,355)	2,139	0	0	0	0	0
	Total Wastewater Utility Expenses	71,465	2,139	0	0	0	10,662	4,937

UTILITY NAME: Florida Water Services, Corp
 SYSTEM NAME: Highlands / Covered Bridge
 (Sold 6/30/04 to Aqua Utilitie

YEAR OF REPORT
 DECEMBER 31, 2004

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (f)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	6,314	29,720				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,388	5,997				
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	356	X X X X X	X X X X X	X X X X X	X X X X X
716	Fuel for Power Purchased	0	0	X X X X X	X X X X X	X X X X X	X X X X X
718	Chemicals	0	0				
720	Materials and Supplies	395	389				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	964				
733	Contractual Services - Legal	0	595				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1,814	0				
736	Contractual Services - Other	0	875				
741	Rental of Building/Real Property	0	689				
742	Rental of Equipment	6	283				
750	Transportation Expenses	43	884				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	4,743				
758	Insurance - Workman's Compensation	347	1,377				
759	Insurance - Other	0	1				
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 - Othe	0	696				
770	Bad Debt Expense	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
775	Miscellaneous Expenses	(7,180)	2,685				
	Total Wastewater Utility Expenses	3,478	50,249	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
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SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$0
	Less:		
	Nonused and Useful Plant		0
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$0)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$0
	Subtotal		<u>(\$0)</u>
	Plus or Minus:		
114	Acquisition Adjustments	F-7	0
115	Accumulated Amortization of Acquisition Adjustments	F-7	0
	Working Capital Allowance		0
	Unamortized Extraordinary Retirement		0
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		<u>(\$0)</u>
	WASTEWATER OPERATING INCOME	S-3	(51,953)
	ACHIEVED RATE OF RETURN (4)		<u><u>N / A</u></u>

NOTE:

(1) Rate of Return is not applicable due to sale of the system

UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
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SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	82,770
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			82,770
401	Operating Expenses	S-10(a)	126,276
403	Depreciation Expense	S-6(a)	30,760
	Less: Amortization of CIAC	S-8(a)	10,652
Net Depreciation Expense			20,108
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		3,725
408.11	Property Taxes		5,072
408.12	Payroll Taxes		31,921
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		40,717
409.1	Income Taxes		(52,553)
410.1	Deferred Federal Income Taxes		146
410.11	Deferred State Income Taxes		29
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			134,723
Utility Operating Income			(51,953)
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		(17,990)
420	Allowances for Funds Used During Construction		1,916
Total Utility Operating Income			<u><u>(68,027)</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	(1,053)	0
353	Land and Land Rights	131,188	0	(131,188)	0
354	Structures and Improvements	220,251	0	(220,251)	(1)
355	Power Generation Equipment	25,463	0	(25,463)	0
360	Collection Sewers - Force	284,794	0	(284,794)	0
361	Collection Sewers - Gravity	22,969	0	(22,969)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,935	0	(3,935)	0
364	Flow Measuring Devices	3,830	0	(3,830)	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	25,038	0	(25,038)	0
371	Pumping Equipment	131,966	0	(131,966)	0
374	Reuse Distribution Reservoirs	91,520	0	(91,520)	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	429,175	59,853	(489,028)	0
381	Plant Sewers	26,025	0	(26,025)	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	26,233	0	(26,233)	(1)
391	Transportation Equipment	3,084	0	(3,084)	(1)
392	Stores Equipment	65	0	(65)	(1)
393	Tools, Shop and Garage Equip.	342	0	(342)	(1)
394	Laboratory Equipment	156	0	(156)	(1)
395	Power Operated Equipment	53	0	(53)	(1)
396	Communication Equipment	2,205	0	(2,205)	(1)
397	Miscellaneous Equipment	656	0	(656)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,430,003	59,853	(1,489,856)	0

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

SYSTEM NAME: Seminole / Florida Cent. Comm. Pz
(Sold 6/30/04 to Aqua Utilities Flor

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)
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(i)	(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	0	0	0	0
354	Structures and Improvements	XXXXXX	0	0	0	0	0	0
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	0
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	XXXXXX	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	0	0	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	0	0	0	0	0	0	0

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	<u>VARIOUS</u>	<u>----</u>	<u>VARIOUS</u>
Wastewater Plant Composite Depreciation Rate *		<u>=====</u>	<u>=====</u>	<u>=====</u>

* 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, 2004

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	329	13	0	13
354	Structures and Improvements	97,990	3,453	0	3,453
355	Power Generation Equipment	15,641	637	0	637
360	Collection Sewers - Force	127,967	4,756	0	4,756
361	Collection Sewers - Gravity	3,096	255	0	255
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	255	52	0	52
364	Flow Measuring Devices	2,991	383	0	383
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	13,289	418	0	418
371	Pumping Equipment	73,356	3,668	0	3,668
374	Reuse Distribution Reservoirs	58,779	2,544	0	2,544
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	253,932	11,931	0	11,931
381	Plant Sewers	13,962	372	0	372
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(1,694)	0	0	0
390	Office Furniture and Equip	20,476	1,931	0	1,931
391	Transportation Equipment	99	212	0	212
392	Stores Equipment	39	2	0	2
393	Tools, Shop and Garage Equip.	160	11	0	11
394	Laboratory Equipment	93	5	0	5
395	Power Operated Equipment	21	2	0	2
396	Communication Equipment	698	111	0	111
397	Miscellaneous Equipment	4,799	4	0	4
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	686,277	30,760	0	30,760

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, I

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	342	0	0	342	0
354	Structures and Improvements	98,777	(4)	2,666	101,443	(0)
355	Power Generation Equipment	16,278	0	0	16,278	0
360	Collection Sewers - Force	132,723	0	0	132,723	0
361	Collection Sewers - Gravity	3,351	0	0	3,351	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	307	0	0	307	0
364	Flow Measuring Devices	3,374	0	0	3,374	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	13,707	0	0	13,707	0
371	Pumping Equipment	77,024	0	0	77,024	0
374	Reuse Distribution Reservoirs	61,323	0	0	61,323	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	265,863	0	0	265,863	0
381	Plant Sewers	14,334	0	0	14,334	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(1,694)	0	0	(1,694)	0
390	Office Furniture and Equip	10,829	(4)	11,578	22,407	0
391	Transportation Equipment	0	(4)	311	311	0
392	Stores Equipment	0	(4)	41	41	0
393	Tools, Shop and Garage Equip.	4,510	(4)	(4,339)	171	0
394	Laboratory Equipment	1,464	(4)	(1,366)	98	0
395	Power Operated Equipment	411	(4)	(388)	23	0
396	Communication Equipment	6,686	(4)	(5,877)	809	0
397	Miscellaneous Equipment	7,470	(4)	(2,666)	4,803	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	717,079	0	(41)	717,037	0

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		593,182
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)		593,182
Total Contributions in Aid of Construction		<u>0</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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		0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	242,961
Debits during year: Current year amortization Other debits (specify):	10,652
Total Debits	10,652
Credits during year (specify):	253,613
Total Credits	253,613
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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.

REVISED COPY
YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	54	53	78,295
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>54</u>	<u>53</u>	<u>78,295</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	13	12	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>67</u>	<u>65</u> (6)	<u>78,295</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)			666
	Unbilled Revenue			3,809
Total Other Wastewater Revenues				4,475
Total Wastewater Operating Revenues				<u>82,770</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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>82,770</u>

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Seminole / Florida Cent. Comm. Park
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	WASTEWATER EXPENSE ACCOUNT MATRIX					
			.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	55,933	813	671	16,696	532	14,271	14,403
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	12,177	179	148	3,673	117	3,140	3,169
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	1,384	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,384	0
715	Purchased Power	5,261	0	0	0	XXXXXX	5,176	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	2,459	0	0	0	0	2,459	0
720	Materials and Supplies	12,029	0	103	0	788	10,665	287
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	229	0	0	0	0	0	0
733	Contractual Services - Legal	141	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	9,216	0	0	0	0	8,785	0
736	Contractual Services - Other	9,077	0	0	0	0	0	8,870
741	Rental of Building/Real Property	163	0	0	0	0	0	0
742	Rental of Equipment	68	0	0	0	0	0	0
750	Transportation Expenses	6,771	0	0	0	0	6,551	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,125	0	0	0	0	0	0
758	Insurance - Workman's Compensation	3,015	45	37	918	29	785	792
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	(1)	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 - Othe	165	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	83	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	6,980	8,046	0	0	0	0	0
Total Wastewater Utility Expenses		126,276	9,083	958	21,287	1,466	53,216	27,521

UTILITY NAME: Florida Water Services, Corp
SYSTEM NAME: Seminole / Florida Cent. Col
(Sold 6/30/04 to Aqua Utilitie

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,498	7,050				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	329	1,423				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	84				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	94	92				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	229				
733	Contractual Services - Legal	0	141				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	430	0				
736	Contractual Services - Other	0	207				
741	Rental of Building/Real Property	0	163				
742	Rental of Equipment	1	67				
750	Transportation Expenses	10	210				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,125				
758	Insurance - Workman's Compensation	82	327				
759	Insurance - Other	0	0				
760	Advertising Expense	0	(1)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othe	0	165				
770	Bad Debt Expense	83	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(1,703)	637				
	Total Wastewater Utility Expenses	825	11,920	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$0
	Less:		
	Nonused and Useful Plant		0
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$0)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$0
	Subtotal		<u>(\$0)</u>
	Plus or Minus:		
114	Acquisition Adjustments	F-7	0
115	Accumulated Amortization of Acquisition Adjustments	F-7	0
	Working Capital Allowance		0
	Unamortized Extraordinary Retirement		0
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		<u>(\$0)</u>
	WASTEWATER OPERATING INCOME	S-3	(18,715)
	ACHIEVED RATE OF RETURN (4)		<u><u>N / A</u></u>

NOTE:

(1) Rate of Return is not applicable due to sale of the system

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	30,085
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			30,085
401	Operating Expenses	S-10(a)	43,588
403	Depreciation Expense	S-6(a)	17,173
	Less: Amortization of CIAC	S-8(a)	1,363
Net Depreciation Expense			15,810
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		1,354
408.11	Property Taxes		3,089
408.12	Payroll Taxes		3,831
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		8,273
409.1	Income Taxes		(18,933)
410.1	Deferred Federal Income Taxes		52
410.11	Deferred State Income Taxes		10
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			48,800
Utility Operating Income			(18,715)
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		(29,061)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(47,776)</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	110	0	(110)	0
353	Land and Land Rights	124,390	0	(124,390)	0
354	Structures and Improvements	53,413	0	(53,413)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,275	0	(2,275)	0
361	Collection Sewers - Gravity	137,266	0	(137,266)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	5,012	0	(5,012)	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	2,500	0	(2,500)	0
371	Pumping Equipment	27,915	0	(27,915)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	276,922	0	(276,922)	0
381	Plant Sewers	186,866	0	(186,866)	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	43,329	0	(43,329)	(1)
391	Transportation Equipment	5,094	0	(5,094)	(1)
392	Stores Equipment	108	0	(108)	(1)
393	Tools, Shop and Garage Equip.	565	0	(565)	(1)
394	Laboratory Equipment	258	0	(258)	(1)
395	Power Operated Equipment	87	0	(87)	(1)
396	Communication Equipment	3,642	0	(3,642)	(1)
397	Miscellaneous Equipment	1,084	0	(1,084)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	870,835	0	(870,835)	0

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

WASTEWATER UTILITY PLANT MATRIX

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

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	<u>VARIOUS</u>	<u>----</u>	<u>VARIOUS</u>
Wastewater Plant Composite Depreciation Rate *		<u> </u>	<u> </u>	<u> </u>

* 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, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	(74)	1	0	1
354	Structures and Improvements	19,804	718	0	718
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,748	38	0	38
361	Collection Sewers - Gravity	38,895	1,524	0	1,524
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	198	66	0	66
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	2,500	0	0	0
371	Pumping Equipment	5,045	776	0	776
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	138,547	7,698	0	7,698
381	Plant Sewers	86,071	2,672	0	2,672
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(10,908)	0	0	0
390	Office Furniture and Equip	33,801	3,120	0	3,120
391	Transportation Equipment	163	343	0	343
392	Stores Equipment	65	3	0	3
393	Tools, Shop and Garage Equip.	264	17	0	17
394	Laboratory Equipment	153	8	0	8
395	Power Operated Equipment	35	3	0	3
396	Communication Equipment	1,152	179	0	179
397	Miscellaneous Equipment	7,923	7	0	7
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	325,382	17,173	0	17,173

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lake / Holiday Haven
 (Sold 6/30/04 to Aqua Utilities Florida, I

YEAR OF REPORT
 DECEMBER 31, 2004

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	(73)	0	0	(73)	(0)
354	Structures and Improvements	16,130	0	4,392	20,522	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	1,786	0	0	1,786	0
361	Collection Sewers - Gravity	40,419	0	0	40,419	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	264	0	0	264	0
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	2,500	0	0	2,500	0
371	Pumping Equipment	5,821	0	0	5,821	0
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	146,245	0	0	146,245	0
381	Plant Sewers	88,743	0	0	88,743	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(10,908)	0	0	(10,908)	0
390	Office Furniture and Equip	0	0	36,921	36,921	0
391	Transportation Equipment	0	0	506	506	0
392	Stores Equipment	0	0	68	68	0
393	Tools, Shop and Garage Equip.	0	0	281	281	0
394	Laboratory Equipment	0	0	161	161	0
395	Power Operated Equipment	0	0	38	38	0
396	Communication Equipment	0	0	1,331	1,331	0
397	Miscellaneous Equipment	0	0	7,930	7,930	0
398	Other Tangible Plant	0	0	0	0	0
	Total Depreciable Wastewater Plant in Service	290,926	0	51,628	342,554	0

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		74,457
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)		74,457
Total Contributions in Aid of Construction		<u>0</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	Average	0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	45,543
Debits during year:	
Current year amortization	1,363
Other debits (specify):	
Total Debits	1,363
Credits during year (specify):	46,906
Total Credits	46,906
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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.

REVISED COPY
YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	103	103	24,932
522.2	Commercial Revenues	2	2	1,369
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>105</u>	<u>105</u>	<u>26,300</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>105</u>	<u>105</u> (6)	<u>26,300</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); Unbilled Revenue			0 3,785
Total Other Wastewater Revenues				3,785
Total Wastewater Operating Revenues				<u>30,085</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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>30,085</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	19,495	0	0	0	0	5,686	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	4,081	0	0	0	0	1,251	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	6,100	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,100	0
715	Purchased Power	1,664	0	0	212	XXXXXX	1,315	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	559	0	0	0	0	559	0
720	Materials and Supplies	3,603	0	2,690	0	0	300	313
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	370	0	0	0	0	0	0
733	Contractual Services - Legal	228	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,746	0	0	0	0	2,051	0
736	Contractual Services - Other	650	0	0	0	0	0	315
741	Rental of Building/Real Property	264	0	0	0	0	0	0
742	Rental of Equipment	110	0	0	0	0	0	0
750	Transportation Expenses	355	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,817	0	0	0	0	0	0
758	Insurance - Workman's Compensation	974	0	0	0	0	313	0
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	(1)	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 - Othe	267	0	0	0	0	0	0
770	Bad Debt Expense	134	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	172	1,894	0	0	0	0	0
	Total Wastewater Utility Expenses	43,588	1,894	2,690	212	0	17,575	628

UTILITY NAME: Florida Water Services, Corp
SYSTEM NAME: Lake / Holiday Haven
(Sold 6/30/04 to Aqua Utilitie

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	2,420	11,389				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	532	2,298				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	136				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	151	149				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	370				
733	Contractual Services - Legal	0	228				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	695	0				
736	Contractual Services - Other	0	335				
741	Rental of Building/Real Property	0	264				
742	Rental of Equipment	2	108				
750	Transportation Expenses	16	339				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,817				
758	Insurance - Workman's Compensation	133	528				
759	Insurance - Other	0	0				
760	Advertising Expense	0	(1)	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	267				
770	Bad Debt Expense	134	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(2,751)	1,029				
	Total Wastewater Utility Expenses	1,333	19,256	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
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SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$0
	Less:		
	Nonused and Useful Plant		0
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$0)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$0
	Subtotal		<u>(\$0)</u>
	Plus or Minus:		
114	Acquisition Adjustments	F-7	0
115	Accumulated Amortization of Acquisition Adjustments	F-7	0
	Working Capital Allowance		0
	Unamortized Extraordinary Retirement		0
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		<u>(\$0)</u>
	WASTEWATER OPERATING INCOME	S-3	(20,637)
	ACHIEVED RATE OF RETURN (4)		<u><u>N / A</u></u>

NOTE:

(1) Rate of Return is not applicable due to sale of the system

UTILITY NAME: FLORIDA WATER SERVICES.CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	27,913
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	1,023
Net Operating Revenues			26,890
401	Operating Expenses	S-10(a)	52,470
403	Depreciation Expense	S-6(a)	11,653
	Less: Amortization of CIAC	S-8(a)	2,412
Net Depreciation Expense			9,241
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,256
408.11	Property Taxes		2,148
408.12	Payroll Taxes		3,219
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		6,623
409.1	Income Taxes		(20,876)
410.1	Deferred Federal Income Taxes		58
410.11	Deferred State Income Taxes		11
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			47,527
Utility Operating Income			(20,637)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	1,023
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		(37,364)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(56,978)</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	205	0	(205)	0
353	Land and Land Rights	122,015	0	(122,015)	0
354	Structures and Improvements	29,891	0	(29,891)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	68,467	0	(68,467)	0
361	Collection Sewers - Gravity	167,618	0	(167,618)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	33,930	0	(33,930)	0
371	Pumping Equipment	8,127	0	(8,127)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	84,819	0	(84,819)	0
381	Plant Sewers	21,741	0	(21,741)	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	54,957	0	(54,957)	(1)
391	Transportation Equipment	6,462	0	(6,462)	(1)
392	Stores Equipment	137	0	(137)	(1)
393	Tools, Shop and Garage Equip.	717	0	(717)	(1)
394	Laboratory Equipment	328	0	(328)	(1)
395	Power Operated Equipment	111	0	(111)	(1)
396	Communication Equipment	4,619	0	(4,619)	(1)
397	Miscellaneous Equipment	1,374	0	(1,374)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	605,519	0	(605,519)	0

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

SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Flor

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)	(l)	(u)	(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	0	0	0	0
354	Structures and Improvements	XXXXXX	0	0	0	0	0	0
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	0
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Plant	0	0	0	0	0	0	0

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	<u>VARIOUS</u>	<u>----</u>	<u>VARIOUS</u>
Wastewater Plant Composite Depreciation Rate *		<u>=====</u>	<u>=====</u>	<u>=====</u>

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Volusia / Jungle Den
 (Sold 6/30/04 to Aqua Utilities Florida, Inc.)

YEAR OF REPORT
 DECEMBER 31, 2004

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	62	3	0	3
354	Structures and Improvements	7,318	455	0	455
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	31,318	1,143	0	1,143
361	Collection Sewers - Gravity	53,282	1,860	0	1,860
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	17,222	567	0	567
371	Pumping Equipment	(21,520)	226	0	226
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	48,829	2,358	0	2,358
381	Plant Sewers	9,737	311	0	311
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(9,112)	0	0	0
390	Office Furniture and Equip	42,901	4,011	0	4,011
391	Transportation Equipment	207	440	0	440
392	Stores Equipment	82	4	0	4
393	Tools, Shop and Garage Equip.	335	22	0	22
394	Laboratory Equipment	194	11	0	11
395	Power Operated Equipment	45	4	0	4
396	Communication Equipment	1,462	230	0	230
397	Miscellaneous Equipment	10,056	8	0	8
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	192,419	11,653	0	11,653

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, I

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	65	0	0	65	0
354	Structures and Improvements	2,192	(4)	5,581	7,773	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	32,461	0	0	32,461	0
361	Collection Sewers - Gravity	55,142	0	0	55,142	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	0
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	17,789	0	0	17,789	0
371	Pumping Equipment	(21,294)	0	0	(21,294)	0
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	51,187	0	0	51,187	0
381	Plant Sewers	10,048	0	0	10,048	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(9,112)	0	46,912	(9,112)	0
390	Office Furniture and Equip	0	(4)	647	46,912	0
391	Transportation Equipment	0	(4)	86	647	0
392	Stores Equipment	0	(4)	357	86	0
393	Tools, Shop and Garage Equip.	0	(4)	205	357	0
394	Laboratory Equipment	0	(4)	49	205	0
395	Power Operated Equipment	0	(4)	1,198	49	0
396	Communication Equipment	494	(4)	10,064	1,692	0
397	Miscellaneous Equipment	0	(4)	0	10,064	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater	138,972	0	65,099	204,071	0
	Plant In Service					

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	63,614
Debits during year: Current year amortization Other debits (specify):	2,412
Total Debits	2,412
Credits during year (specify):	66,026
Total Credits	66,026
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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.

REVISED COPY
YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	132	134	23,606
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	1	1	214
Total Measured Revenues		<u>133</u>	<u>135</u>	<u>23,820</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>133</u>	<u>135</u> (6)	<u>23,820</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,023
	Unbilled Revenue			3,070
Total Other Wastewater Revenues				4,093
Total Wastewater Operating Revenues				<u>27,913</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>27,913</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Volusia / Jungle Den
 (Sold 6/30/04 to Aqua Utilities Florida, Inc.)

YEAR OF REPORT
 DECEMBER 31, 2004

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	22,532	0	0	0	0	4,778	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	4,690	0	0	0	0	1,051	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	2,444	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,444	0
715	Purchased Power	1,879	0	0	464	XXXXXX	1,238	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	525	0	0	0	0	525	0
720	Materials and Supplies	7,627	0	6,410	98	0	300	434
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	475	0	0	0	0	0	0
733	Contractual Services - Legal	293	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,235	0	0	0	0	2,342	0
736	Contractual Services - Other	3,946	0	0	0	0	0	3,515
741	Rental of Building/Real Property	339	0	0	0	0	0	0
742	Rental of Equipment	142	0	0	0	0	0	0
750	Transportation Expenses	636	0	0	0	0	179	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	2,337	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,113	0	0	0	0	263	0
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	(2)	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 - Othe	343	0	0	0	0	0	0
770	Bad Debt Expense	172	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(255)	1,960	0	0	0	0	0
	Total Wastewater Utility Expenses	52,470	1,960	6,410	561	0	13,119	3,949

UTILITY NAME: Florida Water Services, Corp
SYSTEM NAME: Volusia / Jungle Den
(Sold 6/30/04 to Aqua Utilitie

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	3,111	14,643				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	684	2,955				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	175	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	194	192				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	475				
733	Contractual Services - Legal	0	293				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	894	0				
736	Contractual Services - Other	431	0				
741	Rental of Building/Real Property	0	339				
742	Rental of Equipment	3	139				
750	Transportation Expenses	21	436				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	2,337				
758	Insurance - Workman's Compensation	171	679				
759	Insurance - Other	0	1				
760	Advertising Expense	0	(2)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othe	0	343				
770	Bad Debt Expense	172	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(3,538)	1,323				
	Total Wastewater Utility Expenses	1,714	24,758	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Polk / Lake Gibson
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	0
	Less:		
	Nonused and Useful Plant		0
108.1	Accumulated Depreciation	S-6(b)	(0)
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-21	0
	Subtotal		0
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	0
	Subtotal		0
	Plus or Minus:		
114	Acquisition Adjustments	F-7	0
115	Accumulated Amortization of Acquisition Adjustments	F-7	0
	Working Capital Allowance		0
	Unamortized Extraordinary Retirement		0
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		0
	WASTEWATER OPERATING INCOME	S-3	(81,976)
	ACHIEVED RATE OF RETURN (1)		<u><u>N/A</u></u>

NOTE:

(1) Rate of Return is not applicable due to sale of the system

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT

December 31,2004

SYSTEM NAME: Polk / Lake Gibson
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	49,121
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			49,121
401	Operating Expenses	S-10(a)	127,672
403	Depreciation Expense	S-6(a)	66,433
	Less: Amortization of CIAC	S-8(a)	4,147
Net Depreciation Expense			62,286
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	9,580
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		2,210
408.11	Property Taxes		9,505
408.12	Payroll Taxes		2,492
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		14,208
409.1	Income Taxes		(82,924)
410.1	Deferred Federal Income Taxes		230
410.11	Deferred State Income Taxes		45
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			131,098
Utility Operating Income			(81,976)
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		(87,459)
420	Allowances for Funds used During Construction		0
Total Utility Operating Income			<u>(169,436)</u>

SYSTEM NAME: Polk / Lake Gibson
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,527	0	(1,527)	0
353	Land and Land Rights	15,937	0	(15,937)	0
354	Structures and Improvements	80,887	0	(80,887)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	95,990	0	(95,990)	0
361	Collection Sewers - Gravity	553,116	119,555	(672,671)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	24,210	0	(24,210)	0
364	Flow Measuring Devices	20,974	0	(20,974)	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	63,046	0	(63,046)	0
371	Pumping Equipment	122,829	0	(122,829)	0
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	3,557	0	(3,557)	0
381	Plant Sewers	248,141	0	(248,141)	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	1,288,898	0	(1,288,898)	0
390	Office Furniture and Equip	128,671	0	(128,671)	(1)
391	Transportation Equipment	15,129	0	(15,129)	(1)
392	Stores Equipment	320	0	(320)	(1)
393	Tools, Shop and Garage Equip.	1,678	0	(1,678)	(1)
394	Laboratory Equipment	767	0	(767)	(1)
395	Power Operated Equipment	259	0	(259)	(1)
396	Communication Equipment	10,815	0	(10,815)	(1)
397	Miscellaneous Equipment	3,218	0	(3,218)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	2,679,971	119,555	(2,799,526)	0

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

SYSTEM NAME: Polk / Lake Gibson
(Sold 6/30/04 to Aqua Utilities Florida)

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 (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
352	Franchises	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
353	Land and Land Rights		0	0	0	0	0	0
354	Structures and Improvements	XXXXXXX	0	0	0	0	0	0
355	Power Generation Equipment	XXXXXXX	0	0	0	0	0	0
360	Collection Sewers - Force	XXXXXXX	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
361	Collection Sewers - Gravity	XXXXXXX	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
362	Special Collecting Structures	XXXXXXX	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
363	Services to Customers	XXXXXXX	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
364	Flow Measuring Devices	XXXXXXX	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
365	Flow Measuring Installations	XXXXXXX	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
366	Reuse Services	XXXXXXX	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
367	Reuse Meters and Installations	XXXXXXX	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
370	Receiving Wells	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
371	Pumping Equipment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
374	Reuse Distribution Services	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
375	Reuse Transmission and Distribution System	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
380	Treatment and Disposal Equip	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
381	Plant Sewers	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
382	Outfall Sewer Lines	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
389	Other Plant and Misc Equipment	0	0	0	0	0	0	0
390	Office Furniture and Equip	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
391	Transportation Equipment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
392	Stores Equipment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
393	Tools, Shop and Garage Equip.	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
394	Laboratory Equipment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
395	Power Operated Equipment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
396	Communication Equipment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
397	Miscellaneous Equipment	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
398	Other Tangible Plant	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Allocated General Plant	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Total Wastewater Plant	0	0	0	0	0	0	0

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Polk / Lake Gibson
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Polk / Lake Gibson
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

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	1,495	19	0	19
354	Structures and Improvements	13,437	1,235	0	1,235
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	62,275	1,603	0	1,603
361	Collection Sewers - Gravity	52,907	6,140	0	6,140
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	14,900	320	0	320
364	Flow Measuring Devices	8,390	2,097	0	2,097
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	12,711	1,053	0	1,053
371	Pumping Equipment	3,208	3,415	0	3,415
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Reuse Treatment and Disposal Equip	(341,684)	99	0	99
381	Plant Sewers	(3,510)	3,548	0	3,548
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	83,343	35,831	0	35,831
390	Office Furniture and Equip	100,428	9,389	0	9,389
391	Transportation Equipment	483	1,031	0	1,031
392	Stores Equipment	192	9	0	9
393	Tools, Shop and Garage Equip.	785	52	0	52
394	Laboratory Equipment	454	25	0	25
395	Power Operated Equipment	105	9	0	9
396	Communication Equipment	3,424	538	0	538
397	Miscellaneous Equipment	23,540	20	0	20
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	<u>36,880</u>	<u>66,433</u>	<u>0</u>	<u>66,433</u>

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Polk / Lake Gibson
(Sold 6/30/04 to Aqua Utilities Florida, Inc)

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	1,514	0	0	1,514	(0)
354	Structures and Improvements	1,615	(4)	13,057	14,672	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	63,878	0	0	63,878	0
361	Collection Sewers - Gravity	59,047	0	0	59,047	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	15,220	0	0	15,220	0
364	Flow Measuring Devices	10,487	0	0	10,487	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	0
370	Receiving Wells	13,764	0	0	13,764	0
371	Pumping Equipment	6,623	0	0	6,623	0
374	Reuse Distribution Reservoir	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	(341,585)	0	0	(341,585)	0
381	Plant Sewers	38	0	0	38	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	119,174	0	0	119,174	0
390	Office Furniture and Equip	2,275	(4)	107,542	109,817	0
391	Transportation Equipment	0	(4)	1,514	1,514	0
392	Stores Equipment	0	(4)	201	201	0
393	Tools, Shop and Garage Equip.	1,269	(4)	(432)	837	0
394	Laboratory Equipment	26	(4)	453	479	0
395	Power Operated Equipment	208	(4)	(94)	114	0
396	Communication Equipment	0	(4)	3,962	3,962	0
397	Miscellaneous Equipment	(162)	(4)	23,722	23,560	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	(46,611)	0	149,925	103,314	(0)

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Polk / Lake Gibson
(Sold 6/30/04 to Aqua Utilities Florida, Inc.)

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		250,697
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)		250,697
Total Contributions in Aid of Construction		<u>0</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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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	#DIV/0! Average	0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	62,943
Debits during year: Current year amortization Other debits (specify):	4,147
Total Debits	4,147
Credits during year (specify):	67,090
Total Credits	67,090
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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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.

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SYSTEM NAME: Polk / Lake Gibson
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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	306	312	48,901
521.2	Commercial Revenues	4	4	629
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	310	316	49,529
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
522	Total Measured Revenues	0	0	0
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>310</u>	<u>316</u> (6)	<u>49,529</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			(408)
Total Other Wastewater Revenues				(408)
Total Wastewater Operating Revenues				49,121

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Polk / Lake Gibson
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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>49,121</u>

UTILITY NAME: Florida Water Services, Corp.

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WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	45,257	11	183	905	(218)	581	2,239
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	9,333	2	40	199	(48)	128	493
710	Purchased Water	46,476	XXXXXX	XXXXXX	XXXXXX	XXXXXX	46,476	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
715	Purchased Power	3,010	0	0	2,369	XXXXXX	227	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	16	0	0	0	0	16	0
720	Materials and Supplies	1,666	0	762	0	0	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	1,112	0	0	0	0	0	0
733	Contractual Services - Legal	686	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	6,229	0	0	0	0	4,136	0
736	Contractual Services - Other	1,009	0	0	0	0	0	0
741	Rental of Building/Real Property	794	0	0	0	0	0	0
742	Rental of Equipment	333	0	0	0	0	0	0
750	Transportation Expenses	3,017	0	0	0	0	1,948	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	5,470	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,193	1	10	50	(12)	32	123
759	Insurance - Other	1	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	803	0	0	0	0	0	0
770	Bad Debt Expense	402	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(128)	5,056	0	0	0	0	0
Total Wastewater Utility Expenses		127,672	5,069	995	3,523	(279)	53,545	2,855

UTILITY NAME: Florida Water Services, Corp.

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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	7,282	34,275				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,601	6,916				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	410				
716	Fuel for Power Purchased	0	0				
718	Chemicals	XXXXXX	XXXXXX				
720	Materials and Supplies	455	449				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	1,112				
733	Contractual Services - Legal	0	686				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	2,092	0				
736	Contractual Services - Other	0	1,009				
741	Rental of Building/Real Property	0	794				
742	Rental of Equipment	7	326				
750	Transportation Expenses	49	1,019				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	5,470				
758	Insurance - Workman's Compensation	400	1,589				
759	Insurance - Other	0	1				
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	803				
770	Bad Debt Expense	402	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(8,281)	3,097				
	Total Wastewater Utility Expenses	4,012	57,951	0	0	0	0