

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Seminole / Meredith Manor
(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		
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		\$0
	WASTEWATER OPERATING INCOME	S-3	(3,571)
	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

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WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	8,272
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			8,272
401	Operating Expenses	S-10(a)	12,846
403	Depreciation Expense	S-6(a)	1,552
	Less: Amortization of CIAC	S-8(a)	317
Net Depreciation Expense			1,235
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		372
408.11	Property Taxes		201
408.12	Payroll Taxes		790
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		1,363
409.1	Income Taxes		(3,613)
410.1	Deferred Federal Income Taxes		10
410.11	Deferred State Income Taxes		2
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			11,843
Utility Operating Income			(3,571)
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		3,193
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(378)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	527	0	(527)	0
354	Structures and Improvements	5,357	0	(5,357)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	25,157	0	(25,157)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,314	0	(2,314)	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	2,128	0	(2,128)	0
371	Pumping Equipment	6,515	0	(6,515)	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	0	0	0	0
390	Office Furniture and Equip	11,628	0	(11,628)	(1)
391	Transportation Equipment	1,367	0	(1,367)	(1)
392	Stores Equipment	29	0	(29)	(1)
393	Tools, Shop and Garage Equip.	152	0	(152)	(1)
394	Laboratory Equipment	69	0	(69)	(1)
395	Power Operated Equipment	23	0	(23)	(1)
396	Communication Equipment	977	0	(977)	(1)
397	Miscellaneous Equipment	291	0	(291)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	56,534	0	(56,534)	0

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

SYSTEM NAME: Seminole / Meredith Manor
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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)	(i)	(j)	(k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	0	0	0	0
354	Structures and Improvements	XXXXXX	0	0	0	0	0	XXXXXX
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	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	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	0	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	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	0	0	0	0	0	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	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.

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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.

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	1,102	79	0	79
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	13,347	279	0	279
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,171	31	0	31
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	2,128	0	0	0
371	Pumping Equipment	4,258	181	0	181
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	(15,685)	0	0	0
390	Office Furniture and Equip	9,100	832	0	832
391	Transportation Equipment	44	91	0	91
392	Stores Equipment	17	1	0	1
393	Tools, Shop and Garage Equip.	71	5	0	5
394	Laboratory Equipment	41	2	0	2
395	Power Operated Equipment	10	1	0	1
396	Communication Equipment	310	48	0	48
397	Miscellaneous Equipment	2,133	2	0	2
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	18,047	1,552	0	1,552

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

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	0	0	1,181	1,181 (3)	0
355	Power Generation Equipment	0	0 (4)	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	13,626	0	0	13,626	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	1,202	0	0	1,202	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	2,128	0	0	2,128	0
371	Pumping Equipment	4,439	0	0	4,439	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	(15,685)	0	0	(15,685)	0
390	Office Furniture and Equip	0	0 (4)	9,932	9,932 (3)	0
391	Transportation Equipment	0	0 (4)	135	135 (3)	0
392	Stores Equipment	0	0 (4)	18	18 (3)	0
393	Tools, Shop and Garage Equip.	0	0 (4)	76	76 (3)	0
394	Laboratory Equipment	0	0 (4)	43	43 (3)	0
395	Power Operated Equipment	0	0 (4)	11	11 (3)	0
396	Communication Equipment	96	0 (4)	262	358 (3)	0
397	Miscellaneous Equipment	3	0 (4)	2,132	2,135 (3)	0
398	Other Tangible Plant	0	0 (4)	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	5,808	0	13,791	19,599	0

* Specify nature of transaction.
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CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

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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)
None	0		0
Total Credits			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	15,337
Debits during year:	
Current year amortization	317
Other debits (specify):	
Total Debits	317
Credits during year (specify):	15,654
Total Credits	15,654
Balance end of year	0

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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>
TOTAL CREDITS		<u>0</u>

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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 Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	25	25	5,130
522.2	Commercial Revenues	3	3	3,240
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>28</u>	<u>28</u>	<u>8,370</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>28</u>	<u>28</u> (6)	<u>8,370</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 (98)
Total Other Wastewater Revenues				(98)
Total Wastewater Operating Revenues				<u>8,272</u>

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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>8,272</u>

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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	4,855	0	49	121	892	0	112
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,013	0	11	27	196	0	25
710	Purchased Water	4,865	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,865	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
715	Purchased Power	134	0	0	98	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	80	0	0	0	0	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	99	0	0	0	0	0	0
733	Contractual Services - Legal	61	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	552	0	0	0	0	0	0
736	Contractual Services - Other	89	0	0	0	0	367	0
741	Rental of Building/Real Property	70	0	0	0	0	0	0
742	Rental of Equipment	29	0	0	0	0	0	0
750	Transportation Expenses	95	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	485	0	0	0	0	0	0
758	Insurance - Workman's Compensation	241	0	3	7	49	0	6
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 Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othe	71	0	0	0	0	0	0
770	Bad Debt Expense	36	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	72	532	0	0	0	0	0
Total Wastewater Utility Expenses			532	62	251	1,137	5,232	142

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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	645	3,037				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	142	613				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	0	36				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	40	40				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	99				
733	Contractual Services - Legal	0	61				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	185	0				
736	Contractual Services - Other	0	89				
741	Rental of Building/Real Property	0	70				
742	Rental of Equipment	1	29				
750	Transportation Expenses	4	90				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	485				
758	Insurance - Workman's Compensation	35	141				
759	Insurance - Other	0	0				
760	Advertising Expense	0	(0)	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	- Amortization of Rate Case Expense	0	71				
770	Regulatory Commission Expenses - Othe	36	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Bad Debt Expense	(734)	274				
	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	355	5,135	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
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SYSTEM NAME: Lake / Morningview
(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	(10,315)
	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.

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WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	11,341
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			11,341
401	Operating Expenses	S-10(a)	20,859
403	Depreciation Expense	S-6(a)	5,200
	Less: Amortization of CIAC	S-8(a)	102
Net Depreciation Expense			5,098
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		510
408.11	Property Taxes		697
408.12	Payroll Taxes		4,890
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		6,097
409.1	Income Taxes		(10,433)
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			21,656
Utility Operating Income			(10,315)
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		(9,410)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(19,725)</u>

UTILITY NAME: Florida Water Services, Corp.

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SYSTEM NAME: Lake / Morningview

(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	159	0	(159)	0
353	Land and Land Rights	1,779	0	(1,779)	0
354	Structures and Improvements	10,694	0	(10,694)	0
355	Power Generation Equipment	0	0	0	(1)
360	Collection Sewers - Force	3,097	0	(3,097)	0
361	Collection Sewers - Gravity	11,399	0	(11,399)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,105	0	(3,105)	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	45,962	0	(45,962)	0
371	Pumping Equipment	70,558	0	(70,558)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	32,215	0	(32,215)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	14,120	0	(14,120)	(1)
391	Transportation Equipment	1,660	0	(1,660)	(1)
392	Stores Equipment	35	0	(35)	(1)
393	Tools, Shop and Garage Equip.	184	0	(184)	(1)
394	Laboratory Equipment	84	0	(84)	(1)
395	Power Operated Equipment	28	0	(28)	(1)
396	Communication Equipment	1,187	0	(1,187)	(1)
397	Miscellaneous Equipment	353	0	(353)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	196,619	0	(196,619)	0

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

SYSTEM NAME: Lake / Morningview
(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 (j)	.7 GENERAL PLANT (k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX
361	Collection Sewers - Gravity	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX
363	Services to Customers	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
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	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.

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(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
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SYSTEM NAME: Lake / Morningview
(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	75	2	0	2
354	Structures and Improvements	4,109	162	0	162
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,032	52	0	52
361	Collection Sewers - Gravity	(33)	126	0	126
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,760	41	0	41
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	15,002	768	0	768
371	Pumping Equipment	56,897	1,961	0	1,961
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	26,191	896	0	896
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(805)	0	0	0
390	Office Furniture and Equip	11,050	1,010	0	1,010
391	Transportation Equipment	53	111	0	111
392	Stores Equipment	21	1	0	1
393	Tools, Shop and Garage Equip.	86	6	0	6
394	Laboratory Equipment	50	3	0	3
395	Power Operated Equipment	12	1	0	1
396	Communication Equipment	377	58	0	58
397	Miscellaneous Equipment	2,590	2	0	2
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	119,467	5,200	0	5,200

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

UTILITY NAME: Florida Water Services, Corp.

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SYSTEM NAME: Lake / Morningview
(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	77	0	0	77	(0)
354	Structures and Improvements	2,836	(4)	1,435	4,271	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	2,084	0	0	2,084	0
361	Collection Sewers - Gravity	93	0	0	93	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	1,801	0	0	1,801	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	15,770	0	0	15,770	0
371	Pumping Equipment	58,858	0	0	58,858	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	27,087	0	0	27,087	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(805)	0	0	(805)	0
390	Office Furniture and Equip	0	(4)	12,060	12,060	0
391	Transportation Equipment	0	(4)	164	164	0
392	Stores Equipment	0	(4)	22	22	0
393	Tools, Shop and Garage Equip.	0	(4)	92	92	0
394	Laboratory Equipment	0	(4)	53	53	0
395	Power Operated Equipment	0	(4)	13	13	0
396	Communication Equipment	0	(4)	435	435	0
397	Miscellaneous Equipment	0	(4)	2,592	2,592	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	107,801	0	16,867	124,667	(0)

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

UTILITY NAME: FLORIDA WATER SERVICES

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CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

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

Explain all debits charged to Account 271 below:

None

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)
None	0		0
Total Credits			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	4,797
Debits during year:	
Current year amortization	102
Other debits (specify):	
Total Debits	102
Credits during year (specify):	4,899
Total Credits	4,899
Balance end of year	0

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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: Lake / Morningview
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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	1	1	358
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	358
Measured Revenues:				
522.1	Residential Revenues	33	33	11,149
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>33</u>	<u>33</u>	<u>11,149</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>34</u>	<u>34</u> (6)	<u>11,507</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 (166)
Total Other Wastewater Revenues				(166)
Total Wastewater Operating Revenues				<u>11,341</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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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>11,341</u>

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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	11,731	0	0	0	1,459	4,912	888
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,516	0	0	0	322	1,082	196
710	Purchased Water	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
711	Sludge Removal	788	X X X X X X	X X X X X X	X X X X X X	X X X X X X	788	0
715	Purchased Power	1,172	0	0	237	X X X X X X	890	X X X X X X
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	226	0	0	0	0	226	0
720	Materials and Supplies	224	0	0	0	127	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	120	0	0	0	0	0	0
733	Contractual Services - Legal	74	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,868	0	0	0	0	1,643	0
736	Contractual Services - Other	109	0	0	0	0	0	0
741	Rental of Building/Real Property	85	0	0	0	0	0	0
742	Rental of Equipment	36	0	0	0	0	0	0
750	Transportation Expenses	490	0	0	0	0	375	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	588	0	0	0	0	0	0
758	Insurance - Workman's Compensation	614	0	0	0	80	270	49
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	(0)	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Othe	86	0	0	0	0	0	0
770	Bad Debt Expense	43	X X X X X X	X X X X X X	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	90	648	0	0	0	0	0
	Total Wastewater Utility Expenses	20,859	648	0	237	1,988	10,187	1,133

UTILITY NAME: Florida Water Services, Corp
 SYSTEM NAME: Lake / Morningview
 (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 (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	783	3,688				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	172	744				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	0	44				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	49	48				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	120				
733	Contractual Services - Legal	0	74				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	225	0				
736	Contractual Services - Other	0	109				
741	Rental of Building/Real Property	0	85				
742	Rental of Equipment	1	35				
750	Transportation Expenses	5	110				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	588				
758	Insurance - Workman's Compensation	43	171				
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	86				
770	Bad Debt Expense	43	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(891)	333				
	Total Wastewater Utility Expenses	432	6,235	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
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SYSTEM NAME: Putnam / Palm Port
(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		
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		\$0
	WASTEWATER OPERATING INCOME	S-3	(12,615)
	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 / Palm Port
(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)	30,437
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			30,437
401	Operating Expenses	S-10(a)	39,557
403	Depreciation Expense	S-6(a)	10,994
	Less: Amortization of CIAC	S-8(a)	375
Net Depreciation Expense			10,619
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(813)
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,370
408.11	Property Taxes		1,279
408.12	Payroll Taxes		3,758
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		6,407
409.1	Income Taxes		(12,760)
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			43,052
Utility Operating Income			(12,615)
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		(29,338)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(41,952)</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Palm Port

(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	0	0	0	0
353	Land and Land Rights	12,004	0	(12,004)	0
354	Structures and Improvements	26,974	0	(26,974)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	617	0	(617)	0
361	Collection Sewers - Gravity	45,104	0	(45,104)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	5,938	0	(5,938)	0
364	Flow Measuring Devices	4,712	0	(4,712)	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	3,382	0	(3,382)	0
371	Pumping Equipment	31,564	0	(31,564)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	175,507	0	(175,507)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	43,744	0	(43,744)	(1)
391	Transportation Equipment	5,143	0	(5,143)	(1)
392	Stores Equipment	109	0	(109)	(1)
393	Tools, Shop and Garage Equip.	571	0	(571)	(1)
394	Laboratory Equipment	261	0	(261)	(1)
395	Power Operated Equipment	88	0	(88)	(1)
396	Communication Equipment	3,677	0	(3,677)	(1)
397	Miscellaneous Equipment	1,094	0	(1,094)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	360,490	0	(360,490)	0

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Putnam / Palm Port
(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 (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.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	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: Putnam / Palm Port
(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 / Palm Port
(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	0	0	0	0
354	Structures and Improvements	5,225	408	0	408
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	73	10	0	10
361	Collection Sewers - Gravity	5,954	501	0	501
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,391	78	0	78
364	Flow Measuring Devices	1,414	471	0	471
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	1,976	56	0	56
371	Pumping Equipment	12,053	877	0	877
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	125,840	4,879	0	4,879
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(3,125)	0	0	0
390	Office Furniture and Equip	34,126	3,149	0	3,149
391	Transportation Equipment	164	346	0	346
392	Stores Equipment	65	3	0	3
393	Tools, Shop and Garage Equip.	267	17	0	17
394	Laboratory Equipment	154	9	0	9
395	Power Operated Equipment	36	3	0	3
396	Communication Equipment	1,163	180	0	180
397	Miscellaneous Equipment	7,999	7	0	7
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	195,773	10,994	0	10,994

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Palm Port
(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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	1,198	(4)	4,435	(3)	5,633
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	83	0	0	83	83
361	Collection Sewers - Gravity	6,455	0	0	6,455	6,455
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	2,469	0	0	2,469	2,469
364	Flow Measuring Devices	1,885	0	0	1,885	1,885
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	2,032	0	0	2,032	2,032
371	Pumping Equipment	12,930	0	0	12,930	12,930
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	130,719	0	0	130,719	130,719
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(3,125)	0	0	(3,125)	(3,125)
390	Office Furniture and Equip	0	(4)	37,275	(3)	37,275
391	Transportation Equipment	0	(4)	510	(3)	510
392	Stores Equipment	0	(4)	68	(3)	68
393	Tools, Shop and Garage Equip.	0	(4)	284	(3)	284
394	Laboratory Equipment	0	(4)	163	(3)	163
395	Power Operated Equipment	0	(4)	39	(3)	39
396	Communication Equipment	0	(4)	1,343	(3)	1,343
397	Miscellaneous Equipment	0	(4)	8,006	(3)	8,006
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	154,644	0	52,123	206,767	0

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

S-6(b)

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
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SYSTEM NAME: Putnam / Palm Port
(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		22,530
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)		22,530
Total Contributions in Aid of Construction		<u>0</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Putnam / Palm Port
(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			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	11,591
Debits during year:	
Current year amortization	375
Other debits (specify):	
Total Debits	375
Credits during year (specify):	11,966
Total Credits	11,966
Balance end of year	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Palm Port
(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: Putnam / Palm Port
(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	107	106	30,775
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>107</u>	<u>106</u>	<u>30,775</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>107</u>	<u>106</u> (6)	<u>30,775</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			(338)
Total Other Wastewater Revenues				(338)
Total Wastewater Operating Revenues				<u>30,437</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Palm Port
(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>30,437</u>

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Putnam / Palm Port
(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	19,519	0	0	0	0	5,579	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	4,084	0	0	0	0	1,227	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	1,949	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,949	0
715	Purchased Power	2,490	0	0	818	XXXXXX	1,533	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	928	0	0	0	0	928	0
720	Materials and Supplies	1,094	0	126	0	0	0	665
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct	373	0	0	0	0	0	0
733	Contractual Services - Legal	230	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,190	0	0	0	0	2,488	0
736	Contractual Services - Other	1,146	0	0	0	0	0	808
741	Rental of Building/Real Property	266	0	0	0	0	0	0
742	Rental of Equipment	112	0	0	0	0	0	0
750	Transportation Expenses	1,305	0	0	0	0	946	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,835	0	0	0	0	0	0
758	Insurance - Workman's Compensation	974	0	0	0	0	307	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	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othe	269	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	135	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(341)	1,398	0	0	0	0	0
	Total Wastewater Utility Expenses	39,557	1,398	126	818	0	14,958	1,473

UTILITY NAME: Florida Water Services, Co
SYSTEM NAME: Putnam / Palm Port
(Sold 6/30/04 to Aqua Utiliti

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	2,443	11,497				
703	Salaries and Wages - Officers, Director and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	537	2,320				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	138				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	153	150				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	373				
733	Contractual Services - Legal	0	230				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	702	0				
736	Contractual Services - Other	0	338				
741	Rental of Building/Real Property	0	266				
742	Rental of Equipment	2	109				
750	Transportation Expenses	17	342				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,835				
758	Insurance - Workman's Compensation	134	533				
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 - Oth	0	269				
770	Bad Debt Expense	135	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(2,778)	1,039				
	Total Wastewater Utility Expenses	1,346	19,439	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Palm Terrace
(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	(87,310)
	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: Pasco / Palm Terrace
(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)	203,816
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			203,816
401	Operating Expenses	S-10(a)	307,129
403	Depreciation Expense	S-6(a)	50,327
	Less: Amortization of CIAC	S-8(a)	6,320
Net Depreciation Expense			44,007
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		9,172
408.11	Utility Regulatory Assessment Fee		4,941
408.12	Property Taxes		13,904
408.13	Payroll Taxes		-
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		28,017
409.1	Income Taxes		(88,319)
410.1	Deferred Federal Income Taxes		245
410.11	Deferred State Income Taxes		48
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			291,126
Utility Operating Income			(87,310)
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		(283,966)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(371,277)</u>

SYSTEM NAME: Pasco / Palm Terrace
 (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	552	0	(552)	0
352	Franchises	2,878	0	(2,878)	0
353	Land and Land Rights	87,679	0	(87,679)	0
354	Structures and Improvements	249,617	0	(249,617)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	15,018	0	(15,018)	0
361	Collection Sewers - Gravity	232,422	0	(232,422)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,099	0	(2,099)	0
364	Flow Measuring Devices	5,969	0	(5,969)	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	13,851	0	(13,851)	0
371	Pumping Equipment	50,603	0	(50,603)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	195,453	0	(195,453)	0
381	Plant Sewers	4,058	0	(4,058)	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	426,287	0	(426,287)	(1)
391	Transportation Equipment	50,119	0	(50,119)	(1)
392	Stores Equipment	1,060	0	(1,060)	(1)
393	Tools, Shop and Garage Equip.	5,560	0	(5,560)	(1)
394	Laboratory Equipment	2,542	0	(2,542)	(1)
395	Power Operated Equipment	858	0	(858)	(1)
396	Communication Equipment	35,830	0	(35,830)	(1)
397	Miscellaneous Equipment	10,661	0	(10,661)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,393,117	0	(1,393,117)	0

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

SYSTEM NAME: Pasco / Palm Terrace
(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	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: Pasco / Palm Terrace
(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.

SYSTEM NAME: Pasco / Palm Terrace
 (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	1,247	43	0	43
354	Structures and Improvements	59,956	3,747	0	3,747
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	5,512	251	0	251
361	Collection Sewers - Gravity	134,342	2,580	0	2,580
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	834	28	0	28
364	Flow Measuring Devices	5,330	597	0	597
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	10,327	231	0	231
371	Pumping Equipment	(11,733)	1,407	0	1,407
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	97,548	5,433	0	5,433
381	Plant Sewers	2,103	58	0	58
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(18,258)	0	0	0
390	Office Furniture and Equip	332,810	30,484	0	30,484
391	Transportation Equipment	1,602	3,348	0	3,348
392	Stores Equipment	638	28	0	28
393	Tools, Shop and Garage Equip.	2,601	168	0	168
394	Laboratory Equipment	1,506	83	0	83
395	Power Operated Equipment	348	31	0	31
396	Communication Equipment	11,345	1,746	0	1,746
397	Miscellaneous Equipment	77,993	64	0	64
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	716,051	50,327	0	50,327

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Palm Terrace
(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	1,290	0	0	1,290	0
354	Structures and Improvements	20,474	(4)	43,229	63,703	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	5,763	0	0	5,763	0
361	Collection Sewers - Gravity	136,922	0	0	136,922	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	862	0	0	862	0
364	Flow Measuring Devices	5,927	0	0	5,927	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	10,558	0	0	10,558	0
371	Pumping Equipment	(10,326)	0	0	(10,326)	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	102,981	0	0	102,981	0
381	Plant Sewers	2,161	0	0	2,161	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(18,258)	0	0	(18,258)	0
390	Office Furniture and Equip	0	(4)	363,294	363,294	0
391	Transportation Equipment	0	(4)	4,950	4,950	0
392	Stores Equipment	0	(4)	666	666	0
393	Tools, Shop and Garage Equip.	371	(4)	2,398	2,769	0
394	Laboratory Equipment	1,312	(4)	276	1,589	0
395	Power Operated Equipment	0	(4)	379	379	0
396	Communication Equipment	13,091	0	13,091	13,091	0
397	Miscellaneous Equipment	166	(4)	77,891	78,057	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	260,203	0	506,175	766,378	0

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Palm Terrace
(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		343,113
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		343,113
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: Pasco / Palm Terrace
(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			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	257,847
Debits during year:	
Current year amortization	6,320
Other debits (specify):	
Total Debits	6,320
Credits during year (specify):	264,167
Total Credits	264,167
Balance end of year	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Palm Terrace
(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	INDICATE CASH OR PROPERTY	AMOUNT
(a)	(b)	(c)
		<u>0</u>
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Palm Terrace
(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	2	2	286
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		2	2	286
Measured Revenues:				
522.1	Residential Revenues	1,020	1,024	203,039
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>1,020</u>	<u>1,024</u>	<u>203,039</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>1,022</u>	<u>1,026</u> (6)	<u>203,325</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			491
Total Other Wastewater Revenues				491
Total Wastewater Operating Revenues				<u>203,816</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Palm Terrace
(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>203,816</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	155,569	0	0	10	1,087	18,313	1,231
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	32,204	0	0	2	239	4,036	271
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	24,632	XXXXXX	XXXXXX	XXXXXX	XXXXXX	24,632	0
715	Purchased Power	8,322	0	0	691	XXXXXX	6,288	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	4,861	0	0	0	0	4,861	0
720	Materials and Supplies	14,662	0	7	0	4,194	371	7,154
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	3,611	0	0	0	0	0	0
733	Contractual Services - Legal	2,228	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	24,578	0	0	0	0	17,785	0
736	Contractual Services - Other	3,275	0	0	0	0	0	0
741	Rental of Building/Real Property	2,579	0	0	0	0	0	0
742	Rental of Equipment	1,080	0	0	0	0	0	0
750	Transportation Expenses	4,794	0	0	0	0	1,323	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	17,759	0	0	0	0	0	0
758	Insurance - Workman's Compensation	7,594	0	0	1	60	1,008	68
759	Insurance - Other	5	0	0	0	0	0	0
760	Advertising Expense	(14)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othe	2,606	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	1,305	0	0	0	0	0	0
775	Miscellaneous Expenses	(4,518)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	307,129	12,312	7	704	5,580	78,617	8,724

UTILITY NAME: Florida Water Services, Corp
 SYSTEM NAME: Pasco / Palm Terrace
 (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 (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	23,642	111,286				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	5,199	22,457				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	11	1,332				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	1,477	1,457				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	3,611				
733	Contractual Services - Legal	0	2,228				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	6,793	0				
736	Contractual Services - Other	0	3,275				
741	Rental of Building/Real Property	0	2,579				
742	Rental of Equipment	22	1,058				
750	Transportation Expenses	160	3,310				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	17,759				
758	Insurance - Workman's Compensation	1,300	5,158				
759	Insurance - Other	0	5				
760	Advertising Expense	0	(14)				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0				
767	Regulatory Commission Expenses - Othe	0	2,606				
770	Bad Debt Expense	1,305	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(26,886)	10,055				
	Total Wastewater Utility Expenses	13,025	188,159	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Park Manor
(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		
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		\$0
	WASTEWATER OPERATING INCOME	S-3	(4,976)
	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 / Park Manor
(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)	9,536
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			9,536
401	Operating Expenses	S-10(a)	15,285
403	Depreciation Expense	S-6(a)	2,079
	Less: Amortization of CIAC	S-8(a)	10
Net Depreciation Expense			2,069
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(166)
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		429
408.11	Property Taxes		243
408.12	Payroll Taxes		1,668
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		2,340
409.1	Income Taxes		(5,033)
410.1	Deferred Federal Income Taxes		14
410.11	Deferred State Income Taxes		3
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			14,512
Utility Operating Income			(4,976)
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		(8,303)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(13,279)</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Park Manor
(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	0	0	0	0
353	Land and Land Rights	1,594	0	(1,594)	0
354	Structures and Improvements	10,372	0	(10,372)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	13,815	0	(13,815)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	48	0	(48)	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	1,516	0	(1,516)	0
371	Pumping Equipment	10,640	0	(10,640)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	14,308	0	(14,308)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	12,874	0	(12,874)	(1)
391	Transportation Equipment	1,514	0	(1,514)	(1)
392	Stores Equipment	32	0	(32)	(1)
393	Tools, Shop and Garage Equip.	168	0	(168)	(1)
394	Laboratory Equipment	77	0	(77)	(1)
395	Power Operated Equipment	26	0	(26)	(1)
396	Communication Equipment	1,082	0	(1,082)	(1)
397	Miscellaneous Equipment	322	0	(322)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	68,388	0	(68,388)	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)	(i)	(j)	(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	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	0	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	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	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	0	0	0	0	0	0	0

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Park Manor
(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 / Park Manor
(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	0	0	0	0
354	Structures and Improvements	3,859	155	0	155
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	7,772	153	0	153
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	(23)	1	0	1
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	935	25	0	25
371	Pumping Equipment	6,326	296	0	296
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	7,750	398	0	398
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(2,427)	0	0	0
390	Office Furniture and Equip	10,075	891	0	891
391	Transportation Equipment	49	98	0	98
392	Stores Equipment	19	1	0	1
393	Tools, Shop and Garage Equip.	79	5	0	5
394	Laboratory Equipment	46	2	0	2
395	Power Operated Equipment	11	1	0	1
396	Communication Equipment	343	51	0	51
397	Miscellaneous Equipment	2,362	2	0	2
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	37,174	2,079	0	2,079

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Park Manor
(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	0	0	0	0	0
354	Structures and Improvements	4,494	(4)	(480)	(3)	4,014
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	7,925	0	0	0	7,925
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	(22)	0	0	(22)	(22)
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	960	0	0	0	960
371	Pumping Equipment	6,622	0	0	0	6,622
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	8,148	0	0	0	8,148
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(2,427)	0	0	(2,427)	(2,427)
390	Office Furniture and Equip	0	(4)	10,966	(3)	10,966
391	Transportation Equipment	0	(4)	147	(3)	147
392	Stores Equipment	0	(4)	20	(3)	20
393	Tools, Shop and Garage Equip.	0	(4)	84	(3)	84
394	Laboratory Equipment	0	(4)	48	(3)	48
395	Power Operated Equipment	0	(4)	12	(3)	12
396	Communication Equipment	0	(4)	394	(3)	394
397	Miscellaneous Equipment	0	(4)	2,364	(3)	2,364
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	25,699	0	13,554	39,253	0

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Park Manor
(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		724
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		724
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 / Park Manor
(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			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	625
Debits during year: Current year amortization Other debits (specify):	10
Total Debits	10
Credits during year (specify):	635
Total Credits	635
Balance end of year	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Park Manor
(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>
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Park Manor
(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	27	27	8,398
522.2	Commercial Revenues	4	3	1,558
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>31</u>	<u>30</u>	<u>9,956</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>31</u>	<u>30 (6)</u>	<u>9,956</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 (420)
Total Other Wastewater Revenues				(420)
Total Wastewater Operating Revenues				<u>9,536</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Putnam / Park Manor
(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>9,536</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Park Manor
 (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	6,422	0	0	0	0	2,477	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,354	0	0	0	0	545	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	1,206	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,206	0
715	Purchased Power	847	0	0	0	0	808	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	148	XXXXXX
718	Chemicals	148	0	0	0	0	0	0
720	Materials and Supplies	1,170	0	0	49	27	0	1,009
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	106	0	0	0	0	0	0
733	Contractual Services - Legal	65	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,709	0	0	0	0	1,511	0
736	Contractual Services - Other	664	0	0	0	0	0	568
741	Rental of Building/Real Property	75	0	0	0	0	0	0
742	Rental of Equipment	32	0	0	0	0	0	0
750	Transportation Expenses	575	0	0	0	0	473	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	519	0	0	0	0	0	0
758	Insurance - Workman's Compensation	325	0	0	0	0	136	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 Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othe	76	0	0	0	0	0	0
770	Bad Debt Expense	38	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(45)	447	0	0	0	0	0
	Total Wastewater Utility Expenses	15,285	447	0	49	27	7,303	1,577

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Silver Lake Oaks
(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	(8,739)
	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 / Silver Lake Oaks
(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)	10,340
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			10,340
401	Operating Expenses	S-10(a)	20,076
403	Depreciation Expense	S-6(a)	3,808
	Less: Amortization of CIAC	S-8(a)	211
Net Depreciation Expense			3,597
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		465
408.11	Property Taxes		467
408.12	Payroll Taxes		3,283
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		4,215
409.1	Income Taxes		(8,839)
410.1	Deferred Federal Income Taxes		24
410.11	Deferred State Income Taxes		5
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			19,078
Utility Operating Income			(8,739)
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		(10,794)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(19,533)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	647	0	(647)	0
353	Land and Land Rights	7,301	0	(7,301)	0
354	Structures and Improvements	11,739	0	(11,739)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	15,465	0	(15,465)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,910	0	(2,910)	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	2,400	0	(2,400)	0
371	Pumping Equipment	8,406	0	(8,406)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	63,588	0	(63,588)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	15,435	0	(15,435)	(1)
391	Transportation Equipment	1,815	0	(1,815)	(1)
392	Stores Equipment	38	0	(38)	(1)
393	Tools, Shop and Garage Equip.	201	0	(201)	(1)
394	Laboratory Equipment	92	0	(92)	(1)
395	Power Operated Equipment	31	0	(31)	(1)
396	Communication Equipment	1,297	0	(1,297)	(1)
397	Miscellaneous Equipment	386	0	(386)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	131,752	0	(131,752)	0

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

SYSTEM NAME: Putnam / Silver Lake Oaks
(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)
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	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: Putnam / Silver Lake Oaks
(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 / Silver Lake Oaks
(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	192	8	0	8
354	Structures and Improvements	2,838	184	0	184
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	7,992	171	0	171
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,172	38	0	38
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	1,067	40	0	40
371	Pumping Equipment	6,232	234	0	234
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	49,210	1,768	0	1,768
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(3,457)	0	0	0
390	Office Furniture and Equip	12,025	1,159	0	1,159
391	Transportation Equipment	58	127	0	127
392	Stores Equipment	23	1	0	1
393	Tools, Shop and Garage Equip.	94	6	0	6
394	Laboratory Equipment	54	3	0	3
395	Power Operated Equipment	13	1	0	1
396	Communication Equipment	410	66	0	66
397	Miscellaneous Equipment	2,819	2	0	2
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	80,742	3,808	0	3,808

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

S-6(a)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Silver Lake Oaks
(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	200	0	0	200	0
354	Structures and Improvements	1,454	(4)	1,568	(3)	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	8,163	0	0	8,163	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	1,210	0	0	1,210	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	1,107	0	0	1,107	0
371	Pumping Equipment	6,466	0	0	6,466	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	50,978	0	0	50,978	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(3,457)	0	0	(3,457)	0
390	Office Furniture and Equip	0	(4)	13,184	(3)	0
391	Transportation Equipment	0	(4)	185	(3)	0
392	Stores Equipment	0	(4)	24	(3)	0
393	Tools, Shop and Garage Equip.	0	(4)	100	(3)	0
394	Laboratory Equipment	0	(4)	57	(3)	0
395	Power Operated Equipment	0	(4)	14	(3)	0
396	Communication Equipment	0	(4)	476	(3)	0
397	Miscellaneous Equipment	0	(4)	2,821	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	66,121	0	18,429	84,550	0

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Silver Lake Oaks
(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		18,377
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		18,377
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 / Silver Lake Oaks
(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			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	10,655
Debits during year:	
Current year amortization	211
Other debits (specify):	
Total Debits	211
Credits during year (specify):	10,866
Total Credits	10,866
Balance end of year	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Silver Lake Oaks
(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>
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Silver Lake Oaks
(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	39	39	10,140
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>39</u>	<u>39</u>	<u>10,140</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>39</u>	<u>39</u> (6)	<u>10,140</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			200
Total Other Wastewater Revenues				200
Total Wastewater Operating Revenues				<u>10,340</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Putnam / Silver Lake Oaks
(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>10,340</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Putnam / Silver Lake Oaks
 (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	10,002	0	13	0	0	4,860	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,123	0	3	0	0	1,069	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	1,654	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,654	0
715	Purchased Power	1,218	0	0	0	0	1,167	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	148	0	0	0	0	148	0
720	Materials and Supplies	813	0	36	49	0	0	616
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	137	0	0	0	0	0	0
733	Contractual Services - Legal	85	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,785	0	0	0	0	1,526	0
736	Contractual Services - Other	149	0	0	0	0	0	25
741	Rental of Building/Real Property	98	0	0	0	0	0	0
742	Rental of Equipment	41	0	0	0	0	0	0
750	Transportation Expenses	605	0	0	0	0	473	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	675	0	0	0	0	0	0
758	Insurance - Workman's Compensation	514	0	1	0	0	267	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	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	99	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Othe	50	0	0	0	0	0	0
775	Bad Debt Expense	521	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Miscellaneous Expenses	(119)	521	0	0	0	0	0
	Total Wastewater Utility Expenses	20,076	521	53	49	0	11,165	641

UTILITY NAME: Florida Water Services, Corp
 SYSTEM NAME: Putnam / Silver Lake Oaks
 (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 (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	899	4,230				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	198	854				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	0	51		XXXXXX		XXXXXX
716	Fuel for Power Purchased	0	0		XXXXXX		XXXXXX
718	Chemicals	0	0		XXXXXX		XXXXXX
720	Materials and Supplies	56	55				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	137				
733	Contractual Services - Legal	0	85				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	258	0				
736	Contractual Services - Other	0	124				
741	Rental of Building/Real Property	0	98				
742	Rental of Equipment	1	40				
750	Transportation Expenses	6	126				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	675				
758	Insurance - Workman's Compensation	49	196				
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	99				
770	Bad Debt Expense	50	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(1,022)	382				
	Total Wastewater Utility Expenses	495	7,152	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Washington / Sunny Hills
(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	(39,042)
	ACHIEVED RATE OF RETURN (4)		<u>N / A</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: Washington / Sunny Hills
(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)	44,225
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			44,225
401	Operating Expenses	S-10(a)	84,663
403	Depreciation Expense	S-6(a)	15,682
	Less: Amortization of CIAC	S-8(a)	57
Net Depreciation Expense			15,625
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		1,990
408.11	Property Taxes		2,511
408.12	Payroll Taxes		17,840
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		22,341
409.1	Income Taxes		(39,493)
410.1	Deferred Federal Income Taxes		109
410.11	Deferred State Income Taxes		22
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			83,267
Utility Operating Income			(39,042)
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		(47,881)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(86,923)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	3,990	0	(3,990)	0
353	Land and Land Rights	7,762	0	(7,762)	0
354	Structures and Improvements	41,614	0	(41,614)	(1)
355	Power Generation Equipment	45,616	0	(45,616)	0
360	Collection Sewers - Force	1,057	0	(1,057)	0
361	Collection Sewers - Gravity	280,152	0	(280,152)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	53,006	0	(53,006)	0
364	Flow Measuring Devices	1,703	0	(1,703)	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	14,429	0	(14,429)	0
371	Pumping Equipment	36,369	0	(36,369)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	125,162	0	(125,162)	0
381	Plant Sewers	6,495	0	(6,495)	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	72,468	0	(72,468)	(1)
391	Transportation Equipment	8,521	0	(8,521)	(1)
392	Stores Equipment	180	0	(180)	(1)
393	Tools, Shop and Garage Equip.	945	0	(945)	(1)
394	Laboratory Equipment	432	0	(432)	(1)
395	Power Operated Equipment	146	0	(146)	(1)
396	Communication Equipment	6,088	0	(6,088)	(1)
397	Miscellaneous Equipment	1,812	0	(1,812)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	707,947	0	(707,947)	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 (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	0	0	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	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: Washington / Sunny Hills
(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: Washington / Sunny Hills
(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	1,681	50	0	50
354	Structures and Improvements	14,194	620	0	620
355	Power Generation Equipment	29,447	1,140	0	1,140
360	Collection Sewers - Force	335	17	0	17
361	Collection Sewers - Gravity	184,037	3,110	0	3,110
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	37,913	700	0	700
364	Flow Measuring Devices	1,192	170	0	170
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	2,604	241	0	241
371	Pumping Equipment	36,369	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	107,406	3,480	0	3,480
381	Plant Sewers	2,846	93	0	93
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(635)	0	0	0
390	Office Furniture and Equip	56,552	5,140	0	5,140
391	Transportation Equipment	272	564	0	564
392	Stores Equipment	108	5	0	5
393	Tools, Shop and Garage Equip.	442	28	0	28
394	Laboratory Equipment	256	14	0	14
395	Power Operated Equipment	59	5	0	5
396	Communication Equipment	1,928	294	0	294
397	Miscellaneous Equipment	13,255	11	0	11
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	490,261	15,682	0	15,682

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Washington / Sunny Hills
(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	1,731	0	0	1,731	(0)
354	Structures and Improvements	4,858	(4)	9,956	14,814	0
355	Power Generation Equipment	30,587	0	0	30,587	0
360	Collection Sewers - Force	352	0	0	352	0
361	Collection Sewers - Gravity	187,147	0	0	187,147	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	38,613	0	0	38,613	0
364	Flow Measuring Devices	1,362	0	0	1,362	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	2,845	0	0	2,845	0
371	Pumping Equipment	36,369	0	0	36,369	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	110,886	0	0	110,886	0
381	Plant Sewers	2,939	0	0	2,939	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	(635)	0	0	(635)	0
390	Office Furniture and Equip	5,795	(4)	55,896	61,692	0
391	Transportation Equipment	1,411	(4)	(575)	836	0
392	Stores Equipment	77	(4)	37	113	0
393	Tools, Shop and Garage Equip.	831	(4)	(361)	470	0
394	Laboratory Equipment	867	(4)	(597)	270	0
395	Power Operated Equipment	261	(4)	(197)	64	0
396	Communication Equipment	4,211	(4)	(1,989)	2,222	0
397	Miscellaneous Equipment	2,039	(4)	11,228	13,266	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	432,546	0	73,397	505,943	(0)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
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SYSTEM NAME: Washington / Sunny Hills
(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		2,397
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	1,093
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		1,093
Less debits charged during the year (All debits) charged during the year must be explained below)		3,490
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: Washington / Sunny Hills
(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	1	1,093	1,093
Total Credits			<u>1,093</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,174
Debits during year:	
Current year amortization	57
Other debits (specify):	
Total Debits	57
Credits during year (specify):	1,231
Total Credits	1,231
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Washington / Sunny Hills
(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)
		0
TOTAL CREDITS		0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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YEAR OF REPORT
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SYSTEM NAME: Washington / Sunny Hills
(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	1	1	880
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	880
Measured Revenues:				
522.1	Residential Revenues	169	169	43,302
522.2	Commercial Revenues	3	3	116
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>172</u>	<u>172</u>	<u>43,419</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>173</u>	<u>173</u> (6)	<u>44,298</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 (73)
Total Other Wastewater Revenues				(73)
Total Wastewater Operating Revenues				<u>44,225</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Washington / Sunny Hills
(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>44,225</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Washington / Sunny Hills
 (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	49,235	0	0	6,836	0	19,648	0
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	10,499	0	0	1,506	0	4,330	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	496	XXXXXX	XXXXXX	XXXXXX	XXXXXX	496	0
715	Purchased Power	3,457	0	0	814	0	2,417	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	168	0	0	0	0	168	0
720	Materials and Supplies	2,255	0	0	0	880	439	441
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	609	0	0	0	0	0	0
733	Contractual Services - Legal	376	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	4,385	0	0	0	0	3,239	0
736	Contractual Services - Other	1,152	0	0	0	0	0	600
741	Rental of Building/Real Property	435	0	0	0	0	0	0
742	Rental of Equipment	212	0	30	0	0	0	0
750	Transportation Expenses	3,992	0	0	0	0	3,407	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	2,994	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,547	0	0	376	0	1,082	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 - Other	439	0	0	0	0	0	0
770	Bad Debt Expense	220	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,194	4,032	0	0	0	0	0
	Total Wastewater Utility Expenses	84,663	4,032	30	9,532	880	35,226	1,041

UTILITY NAME: Florida Water Services, Corp
 SYSTEM NAME: Washington / Sunny Hills
 (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 (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	3,986	18,765				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	877	3,787				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	225				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	249	246				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	609				
733	Contractual Services - Legal	0	376				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1,145	0				
736	Contractual Services - Other	0	552				
741	Rental of Building/Real Property	0	435				
742	Rental of Equipment	4	178				
750	Transportation Expenses	27	558				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	2,994				
758	Insurance - Workman's Compensation	219	870				
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 - Other	0	439				
770	Bad Debt Expense	220	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(4,533)	1,695				
	Total Wastewater Utility Expenses	2,196	31,726	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Valencia Terrace
(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	(42,560)
	ACHIEVED RATE OF RETURN (1)		<u>N/A</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: Lake / Valencia Terrace
(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)	66,201
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
	Net Operating Revenues		66,201
401	Operating Expenses	S-10(a)	117,872
403	Depreciation Expense	S-6(a)	21,442
	Less: Amortization of CIAC	S-8(a)	590
	Net Depreciation Expense		20,852
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		2,979
408.11	Property Taxes		2,482
408.12	Payroll Taxes		7,486
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		12,947
409.1	Income Taxes		(43,052)
410.1	Deferred Federal Income Taxes		119
410.11	Deferred State Income Taxes		23
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		108,762
	Utility Operating Income		(42,560)
	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		(92,165)
420	Allowances for Funds used During Construction		0
	Total Utility Operating Income		<u>(134,725)</u>

SYSTEM NAME: Lake / Valencia Terrace
(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	0	0	0	0
353	Land and Land Rights	8,794	0	(8,794)	0
354	Structures and Improvements	85,262	0	(85,262)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	6,576	0	(6,576)	0
361	Collection Sewers - Gravity	158,083	0	(158,083)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	27,805	0	(27,805)	0
364	Flow Measuring Devices	1,666	0	(1,666)	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	8,101	0	(8,101)	0
371	Pumping Equipment	50,404	0	(50,404)	0
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	158,251	0	(158,251)	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	19,926	0	(19,926)	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	139,884	0	(139,884)	(1)
391	Transportation Equipment	16,447	0	(16,447)	(1)
392	Stores Equipment	348	0	(348)	(1)
393	Tools, Shop and Garage Equip.	1,824	0	(1,824)	(1)
394	Laboratory Equipment	834	0	(834)	(1)
395	Power Operated Equipment	282	0	(282)	(1)
396	Communication Equipment	11,757	0	(11,757)	(1)
397	Miscellaneous Equipment	3,498	0	(3,498)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	699,742	0	(699,742)	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 (g)	.2 COLLECTION PLANT (h)	.3 TREATMENT PLANT (i)	.4 TREATMENT & DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (f)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	0						
352	Franchises	0						
353	Land and Land Rights	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
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	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Services	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	0	0	0	0	0	0
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 be footnoted.

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Valencia Terrace
(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.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Valencia Terrace
(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)	ACQUISITION OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	20,119	1,272	0	1,272
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,982	110	0	110
361	Collection Sewers - Gravity	81,127	1,755	0	1,755
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	16,378	367	0	367
364	Flow Measuring Devices	1,666	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	2,109	135	0	135
371	Pumping Equipment	20,256	1,401	0	1,401
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	53,831	4,399	0	4,399
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	15,240	333	0	333
389	Other Plant and Miscellaneous Equipment	174	0	0	0
390	Office Furniture and Equip	109,203	9,894	0	9,894
391	Transportation Equipment	526	1,087	0	1,087
392	Stores Equipment	209	9	0	9
393	Tools, Shop and Garage Equip.	854	55	0	55
394	Laboratory Equipment	494	27	0	27
395	Power Operated Equipment	114	10	0	10
396	Communication Equipment	3,723	567	0	567
397	Miscellaneous Equipment	25,597	21	0	21
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	354,602	21,442	0	21,442

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Valencia Terrace
(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	0	0	0	0	0
354	Structures and Improvements	7,222 (4)	0	14,169	21,391 (3)	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	3,092	0	0	3,092	0
361	Collection Sewers - Gravity	82,882	0	0	82,882	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	16,745	0	0	16,745	0
364	Flow Measuring Devices	1,666	0	0	1,666	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	2,244	0	0	2,244	0
371	Pumping Equipment	21,657	0	0	21,657	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	58,230	0	0	58,230	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	15,573	0	0	15,573	0
389	Other Plant and Miscellaneous Equipment	174	0	0	174	0
390	Office Furniture and Equip	0	0 (4)	119,097	119,097 (3)	0
391	Transportation Equipment	0	0 (4)	1,613	1,613 (3)	0
392	Stores Equipment	0	0 (4)	218	218 (3)	0
393	Tools, Shop and Garage Equip.	0	0 (4)	909	909 (3)	0
394	Laboratory Equipment	0	0 (4)	521	521 (3)	0
395	Power Operated Equipment	0	0 (4)	124	124 (3)	0
396	Communication Equipment	0	0 (4)	4,290	4,290 (3)	0
397	Miscellaneous Equipment	0	0 (4)	25,618	25,618 (3)	0
398	Other Tangible Plant	0	0 (4)	-	0 (3)	0
	Total Depreciable Wastewater Plant In Service	209,485	0	166,559	376,044	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: Lake / Valencia Terrace
(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		34,529
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)		34,529
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: Lake / Valencia Terrace
(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	0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	10,046
Debits during year:	
Current year amortization	590
Other debits (specify):	
Acquisition	
Total Debits	590
Credits during year (specify):	10,636
Total Credits	10,636
Balance end of year	<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Lake / Valencia Terrace
(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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SYSTEM NAME: Lake / Valencia Terrace
(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	1	1	170
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	1	1	170
Measured Revenues:				
522.1	Residential Revenues	317	320	52,196
522.2	Commercial Revenues	12	12	12,983
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	329	332	65,179
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>330</u>	<u>333 (6)</u>	<u>65,349</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			852
Total Other Wastewater Revenues				852
Total Wastewater Operating Revenues				66,201

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Venetian Village
(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>25,132</u>

UTILITY NAME: Florida Water Services, Corp.

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

YEAR OF REPORT
DECEMBER 31, 2004

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	54,906	0	0	593	1,596	7,725	1,199
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	11,425	0	0	131	352	1,702	264
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	6,858	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,858	0
715	Purchased Power	6,218	0	0	76	0	5,706	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	2,389	0	0	0	0	2,389	0
720	Materials and Supplies	2,561	0	11	0	439	1,068	90
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	1,172	0	0	0	0	0	0
733	Contractual Services - Legal	723	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	7,995	0	0	0	0	5,790	0
736	Contractual Services - Other	1,166	0	0	0	0	0	103
741	Rental of Building/Real Property	837	0	0	0	0	0	0
742	Rental of Equipment	350	0	0	0	0	0	0
750	Transportation Expenses	13,665	0	0	0	0	12,538	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	5,764	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,708	0	0	33	88	425	66
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	(5)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	846	0	0	0	0	0	0
770	Bad Debt Expense	424	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(2,129)	3,334	0	0	0	0	0
	Total Wastewater Utility Expenses	117,872	3,334	11	832	2,475	44,201	1,723

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Valencia Terrace
(Sold 6/30/04 to Aqua Utilities Florida)

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	7,673	36,119				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,687	7,289				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	4	432				
716	Fuel for Power Purchased	0	0				
718	Chemicals	XXXXXX	XXXXXX				
720	Materials and Supplies	480	473				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	1,172				
733	Contractual Services - Legal	0	723				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	2,205	0				
736	Contractual Services - Other	0	1,063				
741	Rental of Building/Real Property	0	837				
742	Rental of Equipment	7	343				
750	Transportation Expenses	52	1,074				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	5,764				
758	Insurance - Workman's Compensation	422	1,674				
759	Insurance - Other	0	1				
760	Advertising Expense	0	(5)				
766	Regulatory Commission Expenses	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	0	846				
775	Bad Debt Expense	424	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Miscellaneous Expenses	(8,726)	3,264				
	Total Wastewater Utility Expenses	4,227	61,069	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Venetian Village
(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		
	Deferred Taxes		0
	Regulatory Asset		-
	Cwip		0
	WASTEWATER RATE BASE		<u>(\$0)</u>
	WASTEWATER OPERATING INCOME	S-3	(12,677)
	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: Lake / Venetian Village
(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)	25,132
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			25,132
401	Operating Expenses	S-10(a)	36,868
403	Depreciation Expense	S-6(a)	9,890
	Less: Amortization of CIAC	S-8(a)	2,646
Net Depreciation Expense			7,244
406	Amortization of Utility Plant Acquisition Adjustment	F-7	219
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,131
408.11	Property Taxes		1,319
408.12	Payroll Taxes		3,808
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		6,258
409.1	Income Taxes		(12,823)
410.1	Deferred Federal Income Taxes		36
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			37,810
Utility Operating Income			(12,677)
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		(25,740)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(38,417)</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Venetian Village
(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	325	0	(325)	0
353	Land and Land Rights	18,979	0	(18,979)	0
354	Structures and Improvements	36,158	0	(36,158)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	10,133	0	(10,133)	0
361	Collection Sewers - Gravity	68,091	0	(68,091)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	10,476	0	(10,476)	0
364	Flow Measuring Devices	1,253	0	(1,253)	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	7,478	0	(7,478)	0
371	Pumping Equipment	38,271	0	(38,271)	0
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	132,229	0	(132,229)	0
381	Plant Sewers	1,099	0	(1,099)	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	37,861	0	(37,861)	(1)
391	Transportation Equipment	4,452	0	(4,452)	(1)
392	Stores Equipment	94	0	(94)	(1)
393	Tools, Shop and Garage Equip.	494	0	(494)	(1)
394	Laboratory Equipment	226	0	(226)	(1)
395	Power Operated Equipment	76	0	(76)	(1)
396	Communication Equipment	3,182	0	(3,182)	(1)
397	Miscellaneous Equipment	947	0	(947)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	<u>371,824</u>	<u>0</u>	<u>(371,824)</u>	<u>0</u>

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 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	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
352	Franchises	0	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
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	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	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							
	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 / Venetian Village
(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: Lake / Venetian Village
(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	151	4	0	4
354	Structures and Improvements	8,660	558	0	558
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	8,759	169	0	169
361	Collection Sewers - Gravity	32,623	756	0	756
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	7,548	138	0	138
364	Flow Measuring Devices	627	125	0	125
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	4,273	125	0	125
371	Pumping Equipment	29,667	1,064	0	1,064
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	57,432	3,676	0	3,676
381	Plant Sewers	872	16	0	16
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1,858	0	0	0
390	Office Furniture and Equip	29,576	2,763	0	2,763
391	Transportation Equipment	142	303	0	303
392	Stores Equipment	57	3	0	3
393	Tools, Shop and Garage Equip.	231	15	0	15
394	Laboratory Equipment	134	8	0	8
395	Power Operated Equipment	31	3	0	3
396	Communication Equipment	1,008	158	0	158
397	Miscellaneous Equipment	6,932	6	0	6
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	190,582	9,890	0	9,890

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Venetian Village
(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	155	0	0	155	0
354	Structures and Improvements	5,371	(4)	3,847	(3)	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	8,928	0	0	8,928	0
361	Collection Sewers - Gravity	33,379	0	0	33,379	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	7,686	0	0	7,686	0
364	Flow Measuring Devices	752	0	0	752	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	4,398	0	0	4,398	0
371	Pumping Equipment	30,731	0	0	30,731	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	61,108	0	0	61,108	0
381	Plant Sewers	888	0	0	888	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1,858	0	0	1,858	0
390	Office Furniture and Equip	0	(4)	32,339	(3)	0
391	Transportation Equipment	0	(4)	445	(3)	0
392	Stores Equipment	0	(4)	60	(3)	0
393	Tools, Shop and Garage Equip.	0	(4)	246	(3)	0
394	Laboratory Equipment	0	(4)	142	(3)	0
395	Power Operated Equipment	0	(4)	34	(3)	0
396	Communication Equipment	0	(4)	1,166	(3)	0
397	Miscellaneous Equipment	0	(4)	6,938	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	155,254	0	45,217	200,472	0

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Venetian Village
(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		145,174
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)		145,174
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 / Venetian Village
(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			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	120,554
Debits during year:	
Current year amortization	2,646
Other debits (specify):	
Total Debits	2,646
Credits during year (specify):	123,200
Total Credits	123,200
Balance end of year	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Venetian Village
(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: Lake / Venetian Village
(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	1	1	266
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	266
Measured Revenues:				
522.1	Residential Revenues	90	92	25,050
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>90</u>	<u>92</u>	<u>25,050</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>91</u>	<u>93 (6)</u>	<u>25,316</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 (184)
Total Other Wastewater Revenues				(184)
Total Wastewater Operating Revenues				<u>25,132</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Lake / Valencia Terrace
(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>66,201</u>

UTILITY NAME: Florida Water Services, Corp.

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

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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	17,884	0	0	74	1,634	3,439	507
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,753	0	0	16	360	758	112
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	1,657	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,657	0
715	Purchased Power	1,734	0	0	631	XXXXXX	981	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,799	0	0	0	XXXXXX	1,799	0
720	Materials and Supplies	976	0	0	0	325	337	48
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	327	0	0	0	0	0	0
733	Contractual Services - Legal	202	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,014	0	0	0	0	2,398	0
736	Contractual Services - Other	297	0	0	0	0	0	0
741	Rental of Building/Real Property	234	0	0	0	0	0	0
742	Rental of Equipment	98	0	0	0	0	0	0
750	Transportation Expenses	1,345	0	0	0	0	1,030	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,610	0	0	0	0	0	0
758	Insurance - Workman's Compensation	897	0	0	4	90	189	28
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	236	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	118	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	689	2,214	0	0	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	36,868	2,214	0	725	2,408	12,590	694

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

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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	2,143	10,087				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	471	2,036				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	121				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	134	132				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	327				
733	Contractual Services - Legal	0	202				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	616	0				
736	Contractual Services - Other	0	297				
741	Rental of Building/Real Property	0	234				
742	Rental of Equipment	2	96				
750	Transportation Expenses	15	300				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,610				
758	Insurance - Workman's Compensation	118	468				
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	236				
770	Bad Debt Expense	118	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(2,437)	911				
	Total Wastewater Utility Expenses	1,181	17,055	0	0	0	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
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SYSTEM NAME: Pasco / Zephyr Shores
(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	(38,220)
	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: Pasco / Zephyr Shores
(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)	93,297
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			93,297
401	Operating Expenses	S-10(a)	135,878
403	Depreciation Expense	S-6(a)	25,366
	Less: Amortization of CIAC	S-8(a)	1,491
Net Depreciation Expense			23,875
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	2,473
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		4,198
408.11	Property Taxes		2,465
408.12	Payroll Taxes		1,161
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		7,824
409.1	Income Taxes		(38,662)
410.1	Deferred Federal Income Taxes		107
410.11	Deferred State Income Taxes		21
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			131,517
Utility Operating Income			(38,220)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utiliy Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		(138,939)
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>(177,158)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	2,695	0	(2,695)	0
352	Franchises	503	0	(503)	0
353	Land and Land Rights	53,489	0	(53,489)	0
354	Structures and Improvements	92,629	0	(92,629)	(1)
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	131,669	0	(131,669)	0
361	Collection Sewers - Gravity	3,349	0	(3,349)	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,304	0	(1,304)	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	29,781	0	(29,781)	0
371	Pumping Equipment	128,156	0	(128,156)	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	0	0	0	0
390	Office Furniture and Equip	201,070	0	(201,070)	(1)
391	Transportation Equipment	23,637	0	(23,637)	(1)
392	Stores Equipment	500	0	(500)	(1)
393	Tools, Shop and Garage Equip.	2,623	0	(2,623)	(1)
394	Laboratory Equipment	1,199	0	(1,199)	(1)
395	Power Operated Equipment	405	0	(405)	(1)
396	Communication Equipment	16,899	0	(16,899)	(1)
397	Miscellaneous Equipment	5,028	0	(5,028)	(1)
398	Other Tangible Plant	0	0	0	(1)
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	694,936	0	(694,936)	0

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

SYSTEM NAME: Pasco / Zephyr Shores
(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)	(i)	(i)	(i)	(k)
351	Organization	0	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
352	Franchises	0	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
353	Land and Land Rights	X X X X X X X	0	0	0	0	0	0
354	Structures and Improvements	X X X X X X X	0	0	0	0	0	0
355	Power Generation Equipment	X X X X X X X	0	0	0	0	0	0
360	Collection Sewers - Force	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
362	Special Collecting Structures	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
363	Services to Customers	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations	X X X X X X X	0	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
366	Reuse Services	X X X X X X X	X X X X X X X	0	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
367	Reuse Meters and Installations	X X X X X X X	X X X X X X X	0	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
370	Receiving Wells	X X X X X X X	X X X X X X X	0	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
371	Pumping Equipment	X X X X X X X	X X X X X X X	0	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
375	Reuse Transmission and Distribution System	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
380	Treatment and Disposal Equip	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
381	Plant Sewers	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
389	Other Plant and Misc Equipment	0	0	0	0	0	0	0
390	Office Furniture and Equip	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
391	Transportation Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
392	Stores Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
393	Tools, Shop and Garage Equip.	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
394	Laboratory Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
395	Power Operated Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
396	Communication Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
397	Miscellaneous Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
398	Other Tangible Plant	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
	Allocated General Plant	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X X X	X X X X X X X X
	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: Pasco / Zephyr Shores
(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: Pasco / Zephyr Shores
(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	968	40	0	40
354	Structures and Improvements	19,017	1,424	0	1,424
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	61,083	2,199	0	2,199
361	Collection Sewers - Gravity	1,226	37	0	37
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	523	17	0	17
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	(21,564)	497	0	497
371	Pumping Equipment	28,831	3,563	0	3,563
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	(18,096)	0	0	0
390	Office Furniture and Equip	156,980	14,915	0	14,915
391	Transportation Equipment	756	1,638	0	1,638
392	Stores Equipment	301	14	0	14
393	Tools, Shop and Garage Equip.	1,227	82	0	82
394	Laboratory Equipment	710	40	0	40
395	Power Operated Equipment	164	15	0	15
396	Communication Equipment	5,351	854	0	854
397	Miscellaneous Equipment	36,795	31	0	31
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	274,271	25,366	0	25,366

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Zephyr Shores
(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	1,008	0	0	1,008	(0)
354	Structures and Improvements	0	(4)	20,441	20,441 (3)	0
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	63,282	0	0	63,282	0
361	Collection Sewers - Gravity	1,263	0	0	1,263	0
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	540	0	0	540	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	(21,067)	0	0	(21,067)	0
371	Pumping Equipment	32,394	0	0	32,394	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	(18,096)	0	0	(18,096)	0
390	Office Furniture and Equip	0	(4)	171,895	171,895	0
391	Transportation Equipment	0	(4)	2,394	2,394 (3)	0
392	Stores Equipment	0	(4)	315	315 (3)	0
393	Tools, Shop and Garage Equip.	0	(4)	1,309	1,309 (3)	0
394	Laboratory Equipment	0	(4)	750	750 (3)	0
395	Power Operated Equipment	(792)	(4)	971	179 (3)	0
396	Communication Equipment	0	(4)	6,205	6,205 (3)	0
397	Miscellaneous Equipment	0	(4)	36,826	36,826 (3)	0
398	Other Tangible Plant	0	(4)	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	58,531	0	241,106	299,637	(0)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
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SYSTEM NAME: Pasco / Zephyr Shores
(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		83,582
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		83,582
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: Pasco / Zephyr Shores
(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			0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	30,942
Debits during year:	
Current year amortization	1,491
Other debits (specify):	
Total Debits	1,491
Credits during year (specify):	32,433
Total Credits	32,433
Balance end of year	0

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Pasco / Zephyr Shores
(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: Pasco / Zephyr Shores
(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	1	1	163
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		1	1	163
Measured Revenues:				
522.1	Residential Revenues	489	496	77,432
522.2	Commercial Revenues	5	5	5,010
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>494</u>	<u>501</u>	<u>82,442</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>495</u>	<u>502 (6)</u>	<u>82,605</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			10,692
Total Other Wastewater Revenues				10,692
Total Wastewater Operating Revenues				<u>93,297</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Zephyr Shores
(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>93,297</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2004

SYSTEM NAME: Pasco / Zephyr Shores
(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	67,741	0	43	2	243	1,339	96
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	13,911	0	9	0	54	295	21
710	Purchased Water	21,578	X X X X X X	X X X X X X	X X X X X X	X X X X X X	21,578	X X X X X X
711	Sludge Removal	435	X X X X X X	X X X X X X	X X X X X X	X X X X X X	435	0
715	Purchased Power	1,421	0	0	764	X X X X X X	0	X X X X X X
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	3,301	0	1,865	0	0	0	0
731	Contractual Services - Eng.	0	0	0	0	0	0	0
732	Contractual Services - Acct.	1,767	0	0	0	0	0	0
733	Contractual Services - Legal	1,090	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	9,895	0	0	0	0	6,571	0
736	Contractual Services - Other	1,602	0	0	0	0	0	0
741	Rental of Building/Real Property	1,262	0	0	0	0	0	0
742	Rental of Equipment	528	0	0	0	0	0	0
750	Transportation Expenses	1,698	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	8,689	0	0	0	0	0	0
758	Insurance - Workman's Compensation	3,255	0	2	0	13	74	5
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	(7)	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	Regulatory Commission Expenses - Othe	1,275	0	0	0	0	0	0
770	Bad Debt Expense	639	X X X X X X	X X X X X X	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	(4,202)	4,032	0	0	0	0	0
Total Wastewater Utility Expenses		135,878	4,032	1,920	766	310	30,292	123

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	11,568	54,450				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	2,544	10,988				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	6	652				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	723	713				
731	Contractual Services - Eng.	0	0				
732	Contractual Services - Acct.	0	1,767				
733	Contractual Services - Legal	0	1,090				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	3,324	0				
736	Contractual Services - Other	0	1,602				
741	Rental of Building/Real Property	0	1,262				
742	Rental of Equipment	11	518				
750	Transportation Expenses	78	1,620				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	8,689				
758	Insurance - Workman's Compensation	636	2,524				
759	Insurance - Other	0	2				
760	Advertising Expense	0	(7)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	1,275				
770	Bad Debt Expense	639	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	(13,155)	4,920				
	Total Wastewater Utility Expenses	6,373	92,062	0	0	0	0