

# CLASS "A" OR "B"

**WATER and/or WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

## **ANNUAL REPORT** **Wastewater Operation Section**

OF

**Florida Water Services**

Exact Legal Name of Respondent

**Various**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
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DIVISION OF  
ECONOMIC REGULATION

PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2004**

**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME: Florida Water Services

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned the a group number. Each individual system which as not been consolidated should be assigned its own group number.  
 The wastewater financial schedules (S-1 through S-10) should be filed for the group in total.  
 The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group.  
 All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Kingswood / (Water only-Group omitted)		1
Oakwood / (Water only-Group omitted)		2
Leisure Lakes / Highlands		3
Carlton Village / (Water only-Group omitted)		4
East Lake HarrisEst / (Water only-Group omitted)		5
Fern Terrace (Park) / (Water only-Group omitted)		6
Friendly Center / (Water only-Group omitted)		7
Grand Terrace / (Water only-Group omitted)		8
Hobby Hills / (Water only-Group omitted)		9
Holiday Haven / Lake		10
Imperial MobileTerr / (Water only-Group omitted)		11
Morningview / Lake		12
Palms Mobile HomePk / (Water only-Group omitted)		13
Picciola Island / (Water only-Group omitted)		14
Piney Woods / (Water only-Group omitted)		15
Quail Ridge / (Water only-Group omitted)		16
Silver Lake Estates / (Water only-Group omitted)		17
Skycrest / (Water only-Group omitted)		18
Stone Mountain / (Water only-Group omitted)		19
Valencia Terrace / Lake		20
Venetian Village / Lake		21
Western Shores / (Water only-Group omitted)		22
Tangerine / (Water only-Group omitted)		23
Palm Terrace / Pasco		24
Zephyr Shores / Pasco		25
Gibsonia Estates / (Water only-Group omitted)		26
Lake Gibson Estates / Polk		27
OrangeHill / (Water only-Group omitted)		28
SugarCrk / (Water only-Group omitted)		29
Beecher's Pt / Putnam		30
Hermts Cove / (Water only-Group omitted)		31
Interlachen/Park Manor / (Water only-Group omitted)		32
Palm Port / Putnam		33
Park Manor / Putnam		34
Pomona Park / (Water only-Group omitted)		35
River Grove / (Water only-Group omitted)		36
Saratoga Harbor / (Water only-Group omitted)		37
Silver Lake Oaks / Putnam		38



UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Leisure Lakes / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 331,683
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(213,276)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(238,386)
252	Advances for Construction	F-20	
	Subtotal		(119,979)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	174,147
	Subtotal		54,168
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		1,317
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 55,485
	UTILITY OPERATING INCOME	S-3	\$ 10,462
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			18.86 %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Holiday Haven / Lake

YEAR OF REPORT  
 December 31, 2004

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)	\$ 794,745
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(304,122)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(76,407)
252	Advances for Construction	F-20	
	Subtotal		414,216
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	47,756
	Subtotal		461,972
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,281
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 464,253
	UTILITY OPERATING INCOME	S-3	\$ (7,970)
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			-- %

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

**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)	\$ 171,824
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(112,223)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(5,732)
252	Advances for Construction	F-20	
	Subtotal		53,869
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	4,978
	Subtotal		58,847
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		1,116
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 59,963
	Note: This schedule not applicable - assets sold to Charlotte County		
	UTILITY OPERATING INCOME	S-3	\$ (3,209)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Valencia Terrace / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 454,092
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(218,400)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(34,529)
252	Advances for Construction	F-20	
	Subtotal		201,163
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	11,062
	Subtotal		212,225
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,911
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 215,136
	UTILITY OPERATING INCOME	S-3	\$ 12,088
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		5.62 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
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 (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Venetian Village / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 305,335
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(161,702)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(147,124)
252	Advances for Construction	F-20	
	Subtotal		(3,491)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	125,150
	Subtotal		121,659
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,478
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 124,137
	UTILITY OPERATING INCOME	S-3	\$ (2,297)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Terrace / Pasco

**YEAR OF REPORT**  
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**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)	\$ 644,517
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(267,820)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(343,113)
252	Advances for Construction	F-20	
	Subtotal		33,584
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	268,558
	Subtotal		302,142
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,076
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 309,218
	UTILITY OPERATING INCOME	S-3	\$ 70,390
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			22.76 %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Zephyr Shores / Pasco

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 341,841
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(65,999)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(83,582)
252	Advances for Construction	F-20	
	Subtotal		192,260
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	33,588
	Subtotal		225,848
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,700
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 228,548
	UTILITY OPERATING INCOME	S-3	\$ 18,868
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		8.26 %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Lake Gibson Estates / Polk

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 2,573,564
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(6,245)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(250,697)
252	Advances for Construction	F-20	
	Subtotal		2,316,622
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	70,078
	Subtotal		2,386,700
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,511
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 2,393,211
	UTILITY OPERATING INCOME	S-3	\$ (38,349)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Beecher's Pt / Putnam

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 435,554
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	52,935
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(20,569)
252	Advances for Construction	F-20	
	Subtotal		467,920
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	14,970
	Subtotal		482,890
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,511
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 485,401
	UTILITY OPERATING INCOME	S-3	\$ (11,283)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Port / Putnam

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 283,670
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(161,663)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(22,530)
252	Advances for Construction	F-20	
	Subtotal		99,477
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	12,268
	Subtotal		111,745
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		1,549
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 113,294
	UTILITY OPERATING INCOME	S-3	\$ 812
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		0.72 %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Park Manor / Putnam

YEAR OF REPORT  
 December 31, 2004

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)	\$ 53,772
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(24,351)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(724)
252	Advances for Construction	F-20	
	Subtotal		28,697
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	645
	Subtotal		29,342
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		894
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 30,236
	UTILITY OPERATING INCOME	S-3	\$ (283)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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

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

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 104,646
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(68,480)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(18,377)
252	Advances for Construction	F-20	
	Subtotal		17,789
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	11,075
	Subtotal		28,864
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		1,268
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 30,132
	UTILITY OPERATING INCOME	S-3	\$ (1,699)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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



UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Chuluota / Seminole

YEAR OF REPORT  
 December 31, 2004

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)	\$ 2,325,048
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(565,133)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(1,262,921)
252	Advances for Construction	F-20	
	Subtotal		496,994
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	178,564
	Subtotal		675,558
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		9,146
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 684,704
	UTILITY OPERATING INCOME	S-3	\$ 25,288
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		3.69 %

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

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,499,521
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(748,717)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(593,182)
252	Advances for Construction	F-20	
	Subtotal		157,622
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	260,637
	Subtotal		418,259
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		9,238
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 427,497
	UTILITY OPERATING INCOME	S-3	\$ (26,630)
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		-- %

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

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)	\$ 509,006
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(145,391)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(131,113)
252	Advances for Construction	F-20	
	Subtotal		232,502
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	67,698
	Subtotal		300,200
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,020
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 302,220
	UTILITY OPERATING INCOME	S-3	\$ (2,927)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Sunny Hills / Washington

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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)	\$ 580,691
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(427,470)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(2,397)
252	Advances for Construction	F-20	
	Subtotal		150,824
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	1,272
	Subtotal		152,096
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,128
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 155,224
	UTILITY OPERATING INCOME	S-3	\$ 3,297
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		2.12 %

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 33,775
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		33,775
401	Operating Expenses	S-10(a)	10,532
403	Depreciation Expense	S-6(a)	6,050
	Less: Amortization of CIAC	S-8(a)	(3,156)
	Net Depreciation Expense		2,894
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		1,552
408.11	Property Taxes		654
408.12	Payroll Taxes		1,113
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		3,319
409.1	Income Taxes	F-16	6,568
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		23,313
	Utility Operating Income		10,462
530	Add Back:		
	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 10,462

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Holiday Haven / Lake

**YEAR OF REPORT**  
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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 25,496
530	Less: Guaranteed Revenue and AFPI	S-9	(1,385)
	Net Operating Revenues		24,111
401	Operating Expenses	S-10(a)	18,251
403	Depreciation Expense	S-6(a)	13,194
	Less: Amortization of CIAC	S-8(a)	(850)
	Net Depreciation Expense		12,344
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,170
408.11	Property Taxes		
408.12	Payroll Taxes		346
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,516
409.1	Income Taxes	F-16	(30)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		32,081
	Utility Operating Income (Loss)		(7,970)
530	Add Back: Guaranteed Revenue (and AFPI)		1,385
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (6,585)

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Morningview / Lake

**YEAR OF REPORT**  
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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 10,284
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		10,284
401	Operating Expenses	S-10(a)	8,926
403	Depreciation Expense	S-6(a)	4,421
	Less: Amortization of CIAC	S-8(a)	(78)
	Net Depreciation Expense		4,343
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		473
408.11	Property Taxes		23
408.12	Payroll Taxes		95
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		591
409.1	Income Taxes	F-16	(367)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		13,493
	Utility Operating Income (Loss)		(3,209)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (3,209)

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 59,178
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		59,178
401	Operating Expenses	S-10(a)	23,284
403	Depreciation Expense	S-6(a)	8,913
	Less: Amortization of CIAC	S-8(a)	(425)
	Net Depreciation Expense		8,488
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,720
408.11	Property Taxes		207
408.12	Payroll Taxes		962
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		3,889
409.1	Income Taxes	F-16	11,429
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		47,090
	Utility Operating Income		12,088
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 12,088



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 23,930
530	Less: Guaranteed Revenue and AFPI	S-9	(541)
	Net Operating Revenues		23,389
401	Operating Expenses	S-10(a)	19,821
403	Depreciation Expense	S-6(a)	6,448
	Less: Amortization of CIAC	S-8(a)	(1,950)
	Net Depreciation Expense		4,498
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,099
408.11	Property Taxes		58
408.12	Payroll Taxes		269
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,426
409.1	Income Taxes	F-16	(59)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		25,686
	Utility Operating Income (Loss)		(2,297)
530	Add Back: Guaranteed Revenue (and AFPI)		541
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (1,756)

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 193,497
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		193,497
401	Operating Expenses	S-10(a)	56,611
403	Depreciation Expense	S-6(a)	9,466
	Less: Amortization of CIAC	S-8(a)	(4,391)
	Net Depreciation Expense		5,075
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		8,726
408.11	Property Taxes		658
408.12	Payroll Taxes		2,962
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		12,346
409.1	Income Taxes	F-16	49,075
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		123,107
	Utility Operating Income		70,390
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 70,390

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 57,666
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		57,666
401	Operating Expenses	S-10(a)	21,596
403	Depreciation Expense	S-6(a)	6,677
	Less: Amortization of CIAC	S-8(a)	(1,155)
	Net Depreciation Expense		5,522
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,650
408.11	Property Taxes		361
408.12	Payroll Taxes		1,680
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		4,691
409.1	Income Taxes	F-16	6,989
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		38,798
	Utility Operating Income		18,868
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 18,868

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Lake Gibson Estates / Polk

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WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 48,277
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		48,277
401	Operating Expenses	S-10(a)	52,084
403	Depreciation Expense	S-6(a)	56,472
	Less: Amortization of CIAC	S-8(a)	(2,988)
	Net Depreciation Expense		53,484
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expen Holiday Haven / Lake	F-8	
408.10	Taxes Other Than I Holiday Haven / Lake Utility Regulatory Assessment Fee		2,219
408.11	Property Taxes		193
408.12	Payroll Taxes		899
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		3,311
409.1	Income Taxes	F-16	(22,253)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		86,626
	Utility Operating Income (Loss) Holiday Haven / Lake		(38,349)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains ( #VALUE!		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (38,349)

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Beecher's Pt / Putnam

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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 10,137
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		10,137
401	Operating Expenses	S-10(a)	20,090
403	Depreciation Expense	S-6(a)	8,334
	Less: Amortization of CIAC	S-8(a)	(281)
	Net Depreciation Expense		8,053
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		466
408.11	Property Taxes		
408.12	Payroll Taxes		49
408.13	Other Taxes & Lice Holiday Haven / Lake		
408	Total T Holiday Haven / Lake		515
409.1	Income Taxes	F-16	(7,238)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		21,420
	Utility Operating Income (Loss)		(11,283)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Holiday Haven / Lake		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total U Holiday Haven / Lake		\$ (11,283)

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Port / Putnam

**YEAR OF REPORT**  
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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	<b>UTILITY OPERATING INCOME</b>		
400	Operating Revenues	S-9	\$ 27,887
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		27,887
401	Operating Expenses	S-10(a)	12,394
403	Depreciation Expense	S-6(a)	7,018
	Less: Amortization of CIAC	S-8(a)	(302)
	Net Depreciation Expense		6,716
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,282
408.11	Property Taxes		317
408.12	Payroll Taxes		305
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,904
409.1	Income Taxes	F-16	6,061
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		27,075
	Utility Operating Income		812
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 812

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Park Manor / Putnam

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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 9,454
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		9,454
401	Operating Expenses	S-10(a)	7,151
403	Depreciation Expense	S-6(a)	1,080
	Less: Amortization of CIAC	S-8(a)	(10)
	Net Depreciation Expense		1,070
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		434
408.11	Property Taxes		46
408.12	Payroll Taxes		77
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		557
409.1	Income Taxes	F-16	959
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		9,737
	Utility Operating Income (Loss)		(283)
530	Add Back:		
	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (283)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 9,242
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		9,242
401	Operating Expenses	S-10(a)	10,142
403	Depreciation Expense	S-6(a)	2,359
	Less: Amortization of CIAC	S-8(a)	(210)
	Net Depreciation Expense		2,149
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		425
408.11	Property Taxes		
408.12	Payroll Taxes		147
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		572
409.1	Income Taxes	F-16	(1,922)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		10,941
	Utility Operating Income (Loss)		(1,699)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (1,699)



WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 171,214
530	Less: Guaranteed Revenue and AFPI	S-9	(7,800)
	Net Operating Revenues		163,414
401	Operating Expenses	S-10(a)	73,168
403	Depreciation Expense	S-6(a)	32,989
	Less: Amortization of CIAC	S-8(a)	(14,538)
	Net Depreciation Expense		18,451
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		7,861
408.11	Property Taxes		314
408.12	Payroll Taxes		1,462
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		9,637
409.1	Income Taxes	F-16	36,870
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		138,126
	Utility Operating Income		25,288
530	Add Back:		
	Guaranteed Revenue (and AFPI)		7,800
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 33,088

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 77,194
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		77,194
401	Operating Expenses	S-10(a)	73,904
403	Depreciation Expense	S-6(a)	31,634
	Less: Amortization of CIAC	S-8(a)	(7,024)
	Net Depreciation Expense		24,610
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,547
408.11	Property Taxes		9,501
408.12	Payroll Taxes		1,957
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		15,005
409.1	Income Taxes	F-16	(9,695)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		103,824
	Utility Operating Income (Loss)		(26,630)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (26,630)

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Jungle Den / Volusia

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WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 17,279
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		17,279
401	Operating Expenses	S-10(a)	16,159
403	Depreciation Expense	S-6(a)	6,913
	Less: Amortization of CIAC	S-8(a)	(1,672)
	Net Depreciation Expense		5,241
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		794
408.11	Property Taxes		
408.12	Payroll Taxes		384
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,178
409.1	Income Taxes	F-16	(2,372)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		20,206
	Utility Operating Income (Loss)		(2,927)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (2,927)

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 41,482
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		41,482
401	Operating Expenses	S-10(a)	25,023
403	Depreciation Expense	S-6(a)	7,805
	Less: Amortization of CIAC	S-8(a)	(17)
	Net Depreciation Expense		7,788
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,906
408.11	Property Taxes		
408.12	Payroll Taxes		506
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		2,412
409.1	Income Taxes	F-16	2,962
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		38,185
	Utility Operating Income		3,297
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 3,297

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Leisure Lakes / Highlands

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 298	\$ (298)		\$ -
352	Franchises		298		298
353	Land and Land Rights	2,200			2,200
354	Structure and Improvements	4,580			4,580
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	159,494			159,494
362	Special Collecting Structures				
363	Services to Customers	16,349			16,349
364	Flow Measuring Devices	1,000			1,000
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	9,730			9,730
371	Pumping Equipment	26,351			26,351
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	110,747			110,747
381	Plant Sewers				
382	Outfall Sewer Lines	934			934
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 331,683	\$ -	\$ -	\$ 331,683

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Leisure Lakes / Highlands

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	298						
353	Land and Land Rights		\$ 2,200					
354	Structure and Improvements				4,580			
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		159,494					
362	Special Collecting Structures							
363	Services to Customers		16,349					
364	Flow Measuring Devices		1,000					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			9,730				
371	Pumping Equipment			26,351				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				96,674			
381	Plant Sewers					14,073		
382	Outfall Sewer Lines				934			
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 298	\$ 179,043	\$ 36,081	\$ 102,188	\$ 14,073	\$ -	\$ -

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

S-4(b)  
 GROUP 3

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Holiday Haven / Lake

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -		\$ -
352	Franchises	110			110
353	Land and Land Rights	122,428			122,428
354	Structure and Improvements	33,451			33,451
355	Power Generation Equipment				
360	Collection Sewers - Force	2,275			2,275
361	Collection Sewers - Gravity	137,266			137,266
362	Special Collecting Structures				
363	Services to Customers	5,012			5,012
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,500			2,500
371	Pumping Equipment	27,915			27,915
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	276,922			276,922
381	Plant Sewers	186,866			186,866
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 794,745	\$ -	\$ -	\$ 794,745

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	110						
353	Land and Land Rights		\$ 3,000	\$ -	\$ -	\$ 119,428	\$ -	\$ -
354	Structure and Improvements				6,695	26,756		
355	Power Generation Equipment							
360	Collection Sewers - Force		2,275					
361	Collection Sewers - Gravity		137,266					
362	Special Collecting Structures							
363	Services to Customers		5,012					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			2,500				
371	Pumping Equipment			5,825		22,090		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				47,532	229,390		
381	Plant Sewers				152,249	34,617		
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 110	\$ 147,553	\$ 8,325	\$ 206,476	\$ 432,281	\$ -	\$ -

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



UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Morningview / Lake

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises	159			159
353	Land and Land Rights	1,140			1,140
354	Structure and Improvements	4,189			4,189
355	Power Generation Equipment				
360	Collection Sewers - Force	3,097			3,097
361	Collection Sewers - Gravity	11,399			11,399
362	Special Collecting Structures				
363	Services to Customers	3,105			3,105
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	45,962			45,962
371	Pumping Equipment	70,558			70,558
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	32,215			32,215
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 171,824	\$ -	\$ -	\$ 171,824

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	159						
353	Land and Land Rights		\$ -		\$ 1,140			\$ -
354	Structure and Improvements				4,189			
355	Power Generation Equipment							
360	Collection Sewers - Force		3,097					
361	Collection Sewers - Gravity		11,399					
362	Special Collecting Structures							
363	Services to Customers		3,105					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			45,962				
371	Pumping Equipment			70,558				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				32,215			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 159	\$ 17,601	\$ 116,520	\$ 37,544	\$ -	\$ -	\$ -

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Valencia Terrace / Lake

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -		\$ -
352	Franchises				
353	Land and Land Rights	2,460			2,460
354	Structure and Improvements	20,820			20,820
355	Power Generation Equipment				
360	Collection Sewers - Force	6,576			6,576
361	Collection Sewers - Gravity	158,083			158,083
362	Special Collecting Structures				
363	Services to Customers	27,805			27,805
364	Flow Measuring Devices	1,666			1,666
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	8,101			8,101
371	Pumping Equipment	50,404			50,404
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	158,251			158,251
381	Plant Sewers				
382	Outfall Sewer Lines	19,926			19,926
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 454,092	\$ -	\$ -	\$ 454,092

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises		\$ 2,460				\$ -	
353	Land and Land Rights				20,820			
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		6,576					
361	Collection Sewers - Gravity		158,083					
362	Special Collecting Structures							
363	Services to Customers		27,805					
364	Flow Measuring Devices		1,666					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			8,101				
371	Pumping Equipment			50,404				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				158,251			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines				19,926			
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 196,590	\$ 58,505	\$ 198,997	\$ -	\$ -	\$ -

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Venetian Village / Lake

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises	325			325
353	Land and Land Rights	17,265			17,265
354	Structure and Improvements	18,716			18,716
355	Power Generation Equipment				
360	Collection Sewers - Force	10,133			10,133
361	Collection Sewers - Gravity	68,091			68,091
362	Special Collecting Structures				
363	Services to Customers	10,476			10,476
364	Flow Measuring Devices	1,253			1,253
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	7,478			7,478
371	Pumping Equipment	38,271			38,271
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	132,228			132,228
381	Plant Sewers	1,099			1,099
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 305,335	\$ -	\$ -	\$ 305,335

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	325						
353	Land and Land Rights				17,265			
354	Structure and Improvements				18,716			
355	Power Generation Equipment							
360	Collection Sewers - Force		10,133					
361	Collection Sewers - Gravity		68,091					
362	Special Collecting Structures							
363	Services to Customers		10,476					
364	Flow Measuring Devices		1,253					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			7,478				
371	Pumping Equipment			38,271				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				118,421			
380	Treatment & Disposal Equipment					13,807		
381	Plant Sewers				1,099			
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 325	\$ 89,953	\$ 45,749	\$ 155,501	\$ 13,807	\$ -	\$ -

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Terrace / Pasco

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 552	\$ -	\$ -	\$ 552
352	Franchises	2,878			2,878
353	Land and Land Rights	68,375			68,375
354	Structure and Improvements	53,238			53,238
355	Power Generation Equipment				
360	Collection Sewers - Force	15,018			15,018
361	Collection Sewers - Gravity	232,422			232,422
362	Special Collecting Structures				
363	Services to Customers	2,099			2,099
364	Flow Measuring Devices	5,969			5,969
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	13,851			13,851
371	Pumping Equipment	50,603			50,603
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	195,454			195,454
381	Plant Sewers	4,058			4,058
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 644,517	\$ -	\$ -	\$ 644,517

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Terrace / Pasco

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 552						
352	Franchises	2,878						
353	Land and Land Rights		\$ 3,000	\$ -	\$ 65,375	\$ -	\$ -	\$ -
354	Structure and Improvements				53,238			
355	Power Generation Equipment							
360	Collection Sewers - Force		15,018					
361	Collection Sewers - Gravity		232,422					
362	Special Collecting Structures							
363	Services to Customers		2,099					
364	Flow Measuring Devices		5,969					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			13,851				
371	Pumping Equipment			41,180		9,423		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				149,523	45,931		
381	Plant Sewers				4,058			
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,430	\$ 258,508	\$ 55,031	\$ 272,194	\$ 55,354	\$ -	\$ -

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

S-4(b)  
 GROUP 24



**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Zephyr Shores / Pasco

**YEAR OF REPORT**  
 December 31, 2004

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,695			\$ 2,695
352	Franchises	503			503
353	Land and Land Rights	44,384			44,384
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	131,669			131,669
361	Collection Sewers - Gravity	3,349			3,349
362	Special Collecting Structures				
363	Services to Customers	1,304			1,304
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	29,781			29,781
371	Pumping Equipment	128,156			128,156
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 341,841	\$ -	\$ -	\$ 341,841

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 2,695						
352	Franchises	503						
353	Land and Land Rights		\$ 43,036	\$ -	\$ 1,348	\$ -	\$ -	\$ -
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		131,669					
361	Collection Sewers - Gravity		3,349					
362	Special Collecting Structures							
363	Services to Customers		1,304					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			29,781				
371	Pumping Equipment			128,156				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,198	\$ 179,358	\$ 157,937	\$ 1,348	\$ -	\$ -	\$ -

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Lake Gibson Estates / Polk

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises	1,527			1,527
353	Land and Land Rights	10,110			10,110
354	Structure and Improvements	21,611			21,611
355	Power Generation Equipment				
360	Collection Sewers - Force	95,990			95,990
361	Collection Sewers - Gravity	672,671			672,671
362	Special Collecting Structures				
363	Services to Customers	24,210			24,210
364	Flow Measuring Devices	20,974			20,974
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	63,046			63,046
371	Pumping Equipment	122,829			122,829
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	3,557			3,557
381	Plant Sewers	248,141			248,141
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	1,288,898			1,288,898
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 2,573,564	\$ -	\$ -	\$ 2,573,564

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	1,527						
353	Land and Land Rights		\$ 5,110	\$ -	\$ 5,000		\$ -	
354	Structure and Improvements		2,250	19,361				
355	Power Generation Equipment							
360	Collection Sewers - Force		95,990					
361	Collection Sewers - Gravity		672,671					
362	Special Collecting Structures							
363	Services to Customers		24,210					
364	Flow Measuring Devices		20,974					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			63,046				
371	Pumping Equipment			122,829				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers				3,557			
382	Outfall Sewer Lines				248,141			
389	Other Plant / Miscellaneous Equipment			1,288,898				
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 1,527	\$ 821,205	\$ 1,494,134	\$ 256,698	\$ -	\$ -	\$ -

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Beecher's Pt. / Putnam

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises	170			170
353	Land and Land Rights	25,338			25,338
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	233,253			233,253
361	Collection Sewers - Gravity	21,228			21,228
362	Special Collecting Structures				
363	Services to Customers	7,670			7,670
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	126,062			126,062
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	21,833			21,833
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 435,554	\$ -	\$ -	\$ 435,554

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Beecher's Pt / Putnam

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	170						
353	Land and Land Rights		\$ 100	\$ 25,238	\$ -	\$ -	\$ -	\$ -
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		233,253					
361	Collection Sewers - Gravity		21,228					
362	Special Collecting Structures							
363	Services to Customers		7,670					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			126,062				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment			21,833				
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 170	\$ 262,251	\$ 173,133	\$ -	\$ -	\$ -	\$ -

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

S-4(b)  
 GROUP 30

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Port / Putnam

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises				
353	Land and Land Rights	10,023			10,023
354	Structure and Improvements	6,822			6,822
355	Power Generation Equipment				
360	Collection Sewers - Force	617			617
361	Collection Sewers - Gravity	45,104			45,104
362	Special Collecting Structures				
363	Services to Customers	5,938			5,938
364	Flow Measuring Devices	4,712			4,712
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	3,382			3,382
371	Pumping Equipment	31,565			31,565
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	175,507			175,507
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment Palm Port / Putnam				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 283,670	\$ -	\$ -	\$ 283,670

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Port / Putnam

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 #VALUE! GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights				10,023			
354	Structure and Improvements				6,822			
355	Power Generation Equipment							
360	Collection Sewers - Force		617					
361	Collection Sewers - Gravity		45,104					
362	Special Collecting Structures		5,938					
363	Services to Customers		4,712					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			3,382				
371	Pumping Equipment			30,810		755		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				92,273			
380	Treatment & Disposal Equipment							
381	Plant Sewers					83,234		
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 56,371	\$ 34,192	\$ 109,118	\$ 83,989	\$ -	\$ -

S-4(b)  
 GROUP 33



UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Park Manor / Putnam

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises				
353	Land and Land Rights	1,011			1,011
354	Structure and Improvements	12,434			12,434
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	13,815			13,815
362	Special Collecting Structures				
363	Services to Customers	48			48
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	1,516			1,516
371	Pumping Equipment	10,640			10,640
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	14,308			14,308
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment Park Manor / Putnam				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 53,772	\$ -	\$ -	\$ 53,772

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 #VALUE! GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights				1,011			
354	Structure and Improvements				4,441			7,993
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		13,815					
362	Special Collecting Structures							
363	Services to Customers		48					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			1,516				
371	Pumping Equipment			10,640				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				14,308			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 13,863	\$ 12,156	\$ 19,760	\$ -	\$ -	\$ 7,993

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Silver Lake Oaks / Putnam

**YEAR OF REPORT**  
 December 31, 2004

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization				\$ -
352	Franchises	647			647
353	Land and Land Rights	6,602			6,602
354	Structure and Improvements	4,628			4,628
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	15,465			15,465
362	Special Collecting Structures				
363	Services to Customers	2,910			2,910
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,400			2,400
371	Pumping Equipment	8,406			8,406
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	63,588			63,588
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 104,646	\$ -	\$ -	\$ 104,646

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	647						
353	Land and Land Rights		\$ 6,602					
354	Structure and Improvements				\$ 4,628			
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		15,465					
362	Special Collecting Structures							
363	Services to Customers		2,910					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			2,400				
371	Pumping Equipment			8,406				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				39,037			
380	Treatment & Disposal Equipment					24,551		
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 647	\$ 24,977	\$ 10,806	\$ 43,665	\$ 24,551	\$ -	\$ -

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Chuluota / Seminole

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -		\$ -
352	Franchises	2,442			2,442
353	Land and Land Rights	296,432			296,432
354	Structure and Improvements	82,087			82,087
355	Power Generation Equipment				
360	Collection Sewers - Force	338,601			338,601
361	Collection Sewers - Gravity	786,040			786,040
362	Special Collecting Structures				
363	Services to Customers	213,222			213,222
364	Flow Measuring Devices	785			785
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	26,117			26,117
371	Pumping Equipment	91,831			91,831
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	17,948			17,948
381	Plant Sewers	294,992			294,992
382	Outfall Sewer Lines	37,359			37,359
389	Other Plant / Miscellaneous Equipment	137,192			137,192
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 2,325,048	\$ -	\$ -	\$ 2,325,048

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	2,442						
353	Land and Land Rights	\$ -	9,222		\$ 296,432			\$ -
354	Structure and Improvements				12,611	60,254		
355	Power Generation Equipment							
360	Collection Sewers - Force		338,601					
361	Collection Sewers - Gravity		786,040					
362	Special Collecting Structures							
363	Services to Customers		213,222					
364	Flow Measuring Devices		785					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			26,117				
371	Pumping Equipment			43,329			18,258	
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				152,951	142,041	17,948	
381	Plant Sewers					37,359		
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 2,442	\$ 1,347,870	\$ 69,446	\$ 599,186	\$ 269,898	\$ 36,206	\$ -

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

**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Florida Cntrl ComPk / Seminole

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -		\$ -
352	Franchises	1,053			1,053
353	Land and Land Rights	130,000			130,000
354	Structure and Improvements	208,166			208,166
355	Power Generation Equipment	25,463			25,463
360	Collection Sewers - Force	284,794			284,794
361	Collection Sewers - Gravity	22,969			22,969
362	Special Collecting Structures				
363	Services to Customers	3,935			3,935
364	Flow Measuring Devices	3,830			3,830
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	25,038			25,038
371	Pumping Equipment	131,966			131,966
374	Reuse Distribution Reservoirs	91,520			91,520
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	489,029			489,029
381	Plant Sewers	26,026			26,026
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	13,696			13,696
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	8,873			8,873
394	Laboratory Equipment	2,199			2,199
395	Power Operated Equipment	500			500
396	Communication Equipment	21,276			21,276
397	Miscellaneous Equipment	9,188			9,188
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 1,499,521	\$ -	\$ -	\$ 1,499,521

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	1,053						
353	Land and Land Rights		\$ -		\$ 130,000	\$ -		\$ -
354	Structure and Improvements				208,166			
355	Power Generation Equipment				25,463			
360	Collection Sewers - Force		284,794					
361	Collection Sewers - Gravity		22,969					
362	Special Collecting Structures							
363	Services to Customers		3,935					
364	Flow Measuring Devices		3,830					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			25,038				
371	Pumping Equipment			72,265			59,701	
374	Reuse Distribution Reservoirs					91,520		
375	Reuse Transmission and Distribution System				317,273	171,756		
380	Treatment & Disposal Equipment				6,021	20,005		
381	Plant Sewers							
382	Outfall Sewer Lines							13,696
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							8,873
391	Transportation Equipment							2,199
392	Stores Equipment							500
393	Tools, Shop and Garage Equipment							21,276
394	Laboratory Equipment							9,188
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 1,053	\$ 315,528	\$ 97,303	\$ 686,923	\$ 283,281	\$ 59,701	\$ 55,732

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



UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Jungle Den / Volusia

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises	205			205
353	Land and Land Rights	119,526			119,526
354	Structure and Improvements	4,574			4,574
355	Power Generation Equipment				
360	Collection Sewers - Force	68,467			68,467
361	Collection Sewers - Gravity	167,618			167,618
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	33,930			33,930
371	Pumping Equipment	8,127			8,127
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	84,818			84,818
381	Plant Sewers	21,741			21,741
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 509,006	\$ -	\$ -	\$ 509,006

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Jungle Den / Volusia

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	205						
353	Land and Land Rights		\$ 1,000	\$ 118,526	\$ -	\$ -	\$ -	\$ -
354	Structure and Improvements				2,471	2,103		
355	Power Generation Equipment							
360	Collection Sewers - Force		68,467					
361	Collection Sewers - Gravity		167,618					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			33,930				
371	Pumping Equipment			8,127				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				60,334	24,484		
381	Plant Sewers					21,741		
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 205	\$ 237,085	\$ 160,583	\$ 62,805	\$ 48,328	\$ -	\$ -

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

S-4(b)  
 GROUP 45

**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Sunny Hills / Washington

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -		\$ -
352	Franchises	3,990			3,990
353	Land and Land Rights	4,483			4,483
354	Structure and Improvements	8,229			8,229
355	Power Generation Equipment	45,616			45,616
360	Collection Sewers - Force	1,057			1,057
361	Collection Sewers - Gravity	280,152			280,152
362	Special Collecting Structures				
363	Services to Customers	53,006			53,006
364	Flow Measuring Devices	1,703			1,703
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	14,429			14,429
371	Pumping Equipment	36,369			36,369
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	125,162			125,162
381	Plant Sewers	6,495			6,495
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 580,691	\$ -	\$ -	\$ 580,691

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

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Sunny Hills / Washington

YEAR OF REPORT  
 December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	3,990						
353	Land and Land Rights		\$ 4,483					
354	Structure and Improvements				8,229			
355	Power Generation Equipment		45,616					
360	Collection Sewers - Force		1,057					
361	Collection Sewers - Gravity		280,152					
362	Special Collecting Structures							
363	Services to Customers		53,006					
364	Flow Measuring Devices		1,703					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			14,429				
371	Pumping Equipment			36,369				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				82,863	42,299		
381	Plant Sewers				6,495			
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 3,990	\$ 386,017	\$ 50,798	\$ 97,587	\$ 42,299	\$ -	\$ -

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

S-4(b)  
 GROUP 47

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines	15	%	6.67 %
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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  
 SYSTEM NAME / COUNTY: Morningview / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	40	%	2.50 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	40	%	2.50 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	40	%	2.50 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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.



BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers	15	%	6.67 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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.

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers	15	%	6.67 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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  
 SYSTEM NAME / COUNTY: Zephyr Shores / Pasco

**YEAR OF REPORT**  
**December 31, 2004**

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements		%	%
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	32	%	3.13 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *		21.83	%	4.58 %

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	32	%	3.13 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	24	%	4.17 %
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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  
 SYSTEM NAME / COUNTY: Beecher's Pt / Putnam

YEAR OF REPORT  
 December 31, 2004

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements		%	%
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	32	%	3.13 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment		%	%
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	24	%	4.17 %
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Ta Holiday Haven / Lake		%	%
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.

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	32	%	3.13 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	32	%	3.13 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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  
 SYSTEM NAME / COUNTY: Silver Lake Oaks / Putnam

**YEAR OF REPORT**  
**December 31, 2004**

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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  
 SYSTEM NAME / COUNTY: Chuluota / Seminole

**YEAR OF REPORT**  
**December 31, 2004**

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System	35	%	2.86 %
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment	27	%	3.70 %
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs	33	%	3.03 %
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers	18	%	5.56 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment	10	%	10.00 %
397	Miscellaneous Equipment	15	%	6.67 %
398	Other Tangible Plant		%	%
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  
 SYSTEM NAME / COUNTY: Jungle Den / Volusia

**YEAR OF REPORT**  
**December 31, 2004**

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	40	%	2.50 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	40	%	2.50 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	32	%	3.13 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment	20	%	5.00 %
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	15	%	6.67 %
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers	15	%	6.67 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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.

**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Leisure Lakes / Highlands

**ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ 167	\$ (167)	\$ -	\$ (167)
352	Franchises		171		171
354	Structure and Improvements	3,288	72		72
355	Power Generation Equipment				
360	Collection Sewers - Force	94,202	(94,202)		(94,202)
361	Collection Sewers - Gravity		95,972		95,972
362	Special Collecting Structures				
363	Services to Customers	5,190	215		215
364	Flow Measuring Devices	1,000	-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	7,550	162		162
371	Pumping Equipment	7,384	733		733
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	84,812	3,079		3,079
381	Plant Sewers				
382	Outfall Sewer Lines	(6,279)	15	1	16
389	Other Plant / Miscellaneous Equipment	9,911	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 207,225	\$ 6,050	\$ 1	\$ 6,051

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					171
354	Structure and Improvements					3,360
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					95,972
362	Special Collecting Structures					
363	Services to Customers					5,405
364	Flow Measuring Devices					1,000
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					7,712
371	Pumping Equipment					8,117
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					87,891
381	Plant Sewers					
382	Outfall Sewer Lines					(6,263)
389	Other Plant / Miscellaneous Equipment					9,911
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 213,276

**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Holiday Haven / Lake

**ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ -	\$ -	-	\$ -
352	Franchises	(73)	2		2
354	Structure and Improvements	16,130	418		418
355	Power Generation Equipment				
360	Collection Sewers - Force	1,786	38		38
361	Collection Sewers - Gravity	40,419	1,523		1,523
362	Special Collecting Structures				
363	Services to Customers	264	66		66
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,500	-		2,500
371	Pumping Equipment	5,821	776		776
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	146,245	7,699		7,699
381	Plant Sewers	88,743	2,672	1	2,673
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(10,908)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant in Service	\$ 290,927	\$ 13,194	\$ 1	\$ 13,195

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)**

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					(71)
354	Structure and Improvements					16,548
355	Power Generation Equipment					
360	Collection Sewers - Force					1,824
361	Collection Sewers - Gravity					41,942
362	Special Collecting Structures					
363	Services to Customers					330
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					2,500
374	Reuse Distribution Reservoirs					6,597
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					153,944
381	Plant Sewers					91,416
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(10,908)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 304,122



**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Morningview / Lake

**ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ -	\$ -	-	\$ -
352	Franchises	77	2		2
354	Structure and Improvements	2,836	66		66
355	Power Generation Equipment				
360	Collection Sewers - Force	2,084	51		51
361	Collection Sewers - Gravity	93	127		127
362	Special Collecting Structures				
363	Services to Customers	1,801	41		41
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	15,770	1,277	1	1,278
371	Pumping Equipment	58,858	1,961	1	1,962
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	27,086	896		896
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(805)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 107,800	\$ 4,421	\$ 2	\$ 4,423

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					79
354	Structure and Improvements					2,902
355	Power Generation Equipment					
360	Collection Sewers - Force					2,135
361	Collection Sewers - Gravity					220
362	Special Collecting Structures					
363	Services to Customers					1,842
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					17,048
371	Pumping Equipment					60,820
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					27,982
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(805)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 112,223

**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Valencia Terrace / Lake

**ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	7,222	326		326
355	Power Generation Equipment				
360	Collection Sewers - Force	3,092	109		109
361	Collection Sewers - Gravity	82,882	1,755		1,755
362	Special Collecting Structures				
363	Services to Customers	16,745	366		366
364	Flow Measuring Devices	1,666	-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,245	225		225
371	Pumping Equipment	21,657	1,402		1,402
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	58,230	4,398	1	4,399
381	Plant Sewers				
382	Outfall Sewer Lines	15,573	332		332
389	Other Plant / Miscellaneous Equipment	174	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 209,486	\$ 8,913	\$ 1	\$ 8,914

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)**

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					7,548
355	Power Generation Equipment					
360	Collection Sewers - Force					3,201
361	Collection Sewers - Gravity					84,637
362	Special Collecting Structures					
363	Services to Customers					17,111
364	Flow Measuring Devices					1,666
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					2,470
371	Pumping Equipment					23,059
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					62,629
381	Plant Sewers					
382	Outfall Sewer Lines					15,905
389	Other Plant / Miscellaneous Equipment					174
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 218,400

**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Venetian Village / Lake

**ANALYSIS OF ENTRIES IN WATER 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	Organization	\$ -	\$ -	-	\$ -
352	Franchises	155	4		4
354	Structure and Improvements	5,371	293		293
355	Power Generation Equipment				
360	Collection Sewers - Force	8,928	169		169
361	Collection Sewers - Gravity	33,379	756		756
362	Special Collecting Structures				
363	Services to Customers	7,686	138		138
364	Flow Measuring Devices	752	125		125
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	4,398	208		208
371	Pumping Equipment	30,731	1,064		1,064
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	61,108	3,675	1	3,676
381	Plant Sewers	887	16		16
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	1,858	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 155,253	\$ 6,448	\$ 1	\$ 6,449

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

UTILITY NAME Florida Water Services  
 SYSTEM NAME / COUNTY: Venetian Village / Lake

YEAR OF REPORT  
 December 31, 2004

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					159
354	Structure and Improvements					5,664
355	Power Generation Equipment					
360	Collection Sewers - Force					9,097
361	Collection Sewers - Gravity					34,135
362	Special Collecting Structures					
363	Services to Customers					7,824
364	Flow Measuring Devices					877
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					4,606
371	Pumping Equipment					31,795
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					64,784
381	Plant Sewers					903
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					1,858
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 161,702

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Terrace / Pasco

YEAR OF REPORT  
 December 31, 2004

ANALYSIS OF ENTRIES IN WATER 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	Organization	\$ 242	\$ 7	\$ -	7
352	Franchises	1,048	36		36
354	Structure and Improvements	20,474	833		833
355	Power Generation Equipment				
360	Collection Sewers - Force	5,763	250		250
361	Collection Sewers - Gravity	136,922	2,579		2,579
362	Special Collecting Structures				
363	Services to Customers	862	27		27
364	Flow Measuring Devices	5,927	21		21
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	10,559	385		385
371	Pumping Equipment	(10,326)	(165)		(165)
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	102,981	5,435	(1)	5,434
381	Plant Sewers	2,161	58		58
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(18,258)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 258,355	\$ 9,466	\$ (1)	\$ 9,465

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ 249
352	Franchises					1,084
354	Structure and Improvements					21,307
355	Power Generation Equipment					
360	Collection Sewers - Force					6,013
361	Collection Sewers - Gravity					139,501
362	Special Collecting Structures					
363	Services to Customers					889
364	Flow Measuring Devices					5,948
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					10,944
371	Pumping Equipment					(10,491)
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					108,415
381	Plant Sewers					2,219
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(18,258)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 267,820



**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Zephyr Shores / Pasco

**ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ 777	\$ 33	\$ -	\$ 33
352	Franchises	231	6		6
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	63,282	2,192		2,192
361	Collection Sewers - Gravity	1,263	37		37
362	Special Collecting Structures				
363	Services to Customers	540	17		17
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	(21,067)	828		828
371	Pumping Equipment	32,393	3,564	(1)	3,563
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(18,096)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 59,323	\$ 6,677	\$ (1)	\$ 6,676

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ 810
352	Franchises					237
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					65,474
361	Collection Sewers - Gravity					1,300
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					557
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					(20,239)
371	Pumping Equipment					35,956
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(18,096)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 65,999

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Lake Gibson Estates / Polk

YEAR OF REPORT  
 December 31, 2004

ANALYSIS OF ENTRIES IN WATER 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	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	1,514	6		6
354	Structure and Improvements	1,615	339		339
355	Power Generation Equipment				
360	Collection Sewers - Force	63,878	1,598		1,598
361	Collection Sewers - Gravity	59,047	7,466		7,466
362	Special Collecting Structures				
363	Services to Customers	15,219	319		319
364	Flow Measuring Devices	10,487	2,098		2,098
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	13,764	1,752		1,752
371	Pumping Equipment	6,623	3,414		3,414
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	(341,585)	99		99
381	Plant Sewers	38	3,549		3,549
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	119,174	35,832	(1)	35,831
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ (50,226)	\$ 56,472	\$ (1)	\$ 56,471

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					1,520
354	Structure and Improvements					1,954
355	Power Generation Equipment					
360	Collection Sewers - Force					65,476
361	Collection Sewers - Gravity					66,513
362	Special Collecting Structures					
363	Services to Customers					15,538
364	Flow Measuring Devices					12,585
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					15,516
374	Reuse Distribution Reservoirs					10,037
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					(341,486)
381	Plant Sewers					3,587
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					155,005
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 6,245

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Beecher's Pt / Putnam

**YEAR OF REPORT**  
 December 31, 2004

**ANALYSIS OF ENTRIES IN WATER 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	Organization	\$ -	\$ -	-	\$ -
352	Franchises	56	2		2
354	Structure and Improvements	(66,958)	-		
355	Power Generation Equipment				
360	Collection Sewers - Force	18,913	3,884		3,884
361	Collection Sewers - Gravity	2,561	236		236
362	Special Collecting Structures				
363	Services to Customers	435	101		101
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	18,837	3,505		3,505
371	Pumping Equipment	(12,848)	-		
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	(19,026)	-		
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(3,240)	606	1	607
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ (61,270)	\$ 8,334	\$ 1	\$ 8,335

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					58
354	Structure and Improvements					(66,958)
355	Power Generation Equipment					
360	Collection Sewers - Force					22,797
361	Collection Sewers - Gravity					2,797
362	Special Collecting Structures					
363	Services to Customers					536
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					22,342
371	Pumping Equipment					(12,848)
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					(19,026)
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(2,633)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ (52,935)

YEAR OF REPORT  
December 31, 2004

UTILITY NAME: Florida Water Services  
SYSTEM NAME / COUNTY: Palm Port / Putnam

ANALYSIS OF ENTRIES IN WATER 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	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	1,198	106		106
355	Power Generation Equipment				
360	Collection Sewers - Force	83	10		10
361	Collection Sewers - Gravity	6,454	501		501
362	Special Collecting Structures				
363	Services to Customers	2,470	78		78
364	Flow Measuring Devices	1,885	471		471
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,032	94		94
371	Pumping Equipment	12,930	878		878
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	130,719	4,880	(1)	4,879
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(3,125)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 154,646	\$ 7,018	\$ (1)	\$ 7,017

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

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) (k)
351	Organiz #VALUE!	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					1,304
355	Power Generation Equipment					
360	Collection Sewers - Force					93
361	Collection Sewers - Gravity					6,955
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					2,548
365	Flow Measuring Installations					2,356
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					2,126
371	Pumping Equipment					13,808
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					135,598
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(3,125)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 161,663



**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Park Manor / Putnam

**ANALYSIS OF ENTRIES IN WATER 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	Organization	\$ -	\$ -	-	\$ -
352	Franchises				
354	Structure and Improvements	4,494	190		190
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	7,925	153		153
362	Special Collecting Structures				
363	Services to Customers	(23)	1		1
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	960	42		42
371	Pumping Equipment	6,621	296		296
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	8,148	398		398
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(4,854)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 23,271	\$ 1,080		\$ 1,080

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					4,684
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					8,078
362	Special Collecting Structures					
363	Services to Customers					(22)
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					1,002
371	Pumping Equipment					6,917
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					8,546
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(4,854)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 24,351

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

YEAR OF REPORT  
 December 31, 2004

ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	200	8		8
354	Structure and Improvements	1,454	72		72
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	8,163	172		172
362	Special Collecting Structures				
363	Services to Customers	1,210	39		39
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	1,107	67		67
371	Pumping Equipment	6,466	233		233
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	50,978	1,768		1,768
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(3,457)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 66,121	\$ 2,359	\$ -	\$ 2,359

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

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					208
354	Structure and Improvements					1,526
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					8,335
362	Special Collecting Structures					
363	Services to Customers					1,249
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					1,174
371	Pumping Equipment					6,699
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					52,746
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(3,457)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 68,480

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Chuluota / Seminole

YEAR OF REPORT  
 December 31, 2004

ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	1,204	30		30
354	Structure and Improvements	34,464	1,284		1,284
355	Power Generation Equipment				
360	Collection Sewers - Force	113,959	5,637		5,637
361	Collection Sewers - Gravity	120,921	8,725		8,725
362	Special Collecting Structures				
363	Services to Customers	20,866	2,804		2,804
364	Flow Measuring Devices	785	-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	17,029	727		727
371	Pumping Equipment	65,743	2,553		2,553
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System	128	209		209
380	Treatment & Disposal Equipment	77,656	8,201	(1)	8,200
381	Plant Sewers	19,068	534		534
382	Outfall Sewer Lines	65,722	2,285	(1)	2,284
389	Other Plant / Miscellaneous Equipment	(5,399)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 532,146	\$ 32,989	\$ (2)	\$ 32,987

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					1,234
354	Structure and Improvements					35,748
355	Power Generation Equipment					
360	Collection Sewers - Force					119,596
361	Collection Sewers - Gravity					129,646
362	Special Collecting Structures					
363	Services to Customers					23,670
364	Flow Measuring Devices					785
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					17,756
371	Pumping Equipment					68,296
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					337
380	Treatment & Disposal Equipment					85,856
381	Plant Sewers					19,602
382	Outfall Sewer Lines					68,006
389	Other Plant / Miscellaneous Equipment					(5,399)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 565,133

YEAR OF REPORT  
December 31, 2004

UTILITY NAME: Florida Water Services  
SYSTEM NAME / COUNTY: Florida Cntrl CompPk / Seminole

ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	342	14		14
354	Structure and Improvements	98,778	3,257		3,257
355	Power Generation Equipment	16,277	637		637
360	Collection Sewers - Force	132,723	4,741	1	4,742
361	Collection Sewers - Gravity	3,351	255		255
362	Special Collecting Structures				
363	Services to Customers	307	52		52
364	Flow Measuring Devices	3,374	228		228
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	13,707	696		696
371	Pumping Equipment	77,024	3,668	1	3,669
374	Reuse Distribution Reservoirs	61,323	1,236		1,236
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	265,863	13,594	1	13,595
381	Plant Sewers	14,334	373		373
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(1,694)	-		
390	Office Furniture & Equipment	10,829	1,142		1,142
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	4,510	278		278
394	Laboratory Equipment	1,464	73		73
395	Power Operated Equipment	411	21		21
396	Communication Equipment	6,686	1,063	1	1,064
397	Miscellaneous Equipment	7,470	306		306
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 717,079	\$ 31,634	\$ 4	\$ 31,638

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)**

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					356
354	Structure and Improvements					102,035
355	Power Generation Equipment					16,914
360	Collection Sewers - Force					137,465
361	Collection Sewers - Gravity					3,606
362	Special Collecting Structures					
363	Services to Customers					359
364	Flow Measuring Devices					3,602
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					14,403
371	Pumping Equipment					80,693
374	Reuse Distribution Reservoirs					62,559
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					279,458
381	Plant Sewers					14,707
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(1,694)
390	Office Furniture & Equipment					11,971
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					4,788
394	Laboratory Equipment					1,537
395	Power Operated Equipment					432
396	Communication Equipment					7,750
397	Miscellaneous Equipment					7,776
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 748,717



**YEAR OF REPORT**  
December 31, 2004

**UTILITY NAME:** Florida Water Services  
**SYSTEM NAME / COUNTY:** Jungle Den / Volusia

**ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	65	2		2
354	Structure and Improvements	2,192	72		72
355	Power Generation Equipment				
360	Collection Sewers - Force	32,462	1,140		1,140
361	Collection Sewers - Gravity	55,143	1,860		1,860
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations	17,788	944		944
370	Receiving Wells	(21,294)	226		226
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	51,187	2,358	(1)	2,357
381	Plant Sewers	10,048	311		311
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(9,112)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 138,479	\$ 6,913	\$ (1)	\$ 6,912

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					67
354	Structure and Improvements					2,264
355	Power Generation Equipment					
360	Collection Sewers - Force					33,602
361	Collection Sewers - Gravity					57,003
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					18,732
371	Pumping Equipment					(21,068)
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					53,544
381	Plant Sewers					10,359
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(9,112)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 145,391

YEAR OF REPORT  
December 31, 2004

UTILITY NAME: Florida Water Services  
SYSTEM NAME / COUNTY: Sunny Hills / Washington

ANALYSIS OF ENTRIES IN SEWER 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	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	1,731	49		49
354	Structure and Improvements	7,472	128		128
355	Power Generation Equipment	30,588	1,140		1,140
360	Collection Sewers - Force	352	18		18
361	Collection Sewers - Gravity	187,147	3,109		3,109
362	Special Collecting Structures				
363	Services to Customers	38,610	697		697
364	Flow Measuring Devices	1,362	171		171
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,845	401		401
371	Pumping Equipment	36,369	-		
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	110,886	1,999	(1)	1,998
381	Plant Sewers	2,939	93		93
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(635)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 419,666	\$ 7,805	\$ (1)	\$ 7,804

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Other Credits to correct rounding

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

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) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					1,780
354	Structure and Improvements					7,600
355	Power Generation Equipment					31,728
360	Collection Sewers - Force					370
361	Collection Sewers - Gravity					190,256
362	Special Collecting Structures					
363	Services to Customers					39,307
364	Flow Measuring Devices					1,533
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					3,246
371	Pumping Equipment					36,369
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					112,884
381	Plant Sewers					3,032
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(635)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 427,470

UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Leisure Lakes / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 238,386
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 238,386

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Holiday Haven / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 74,457
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	1,950
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		1,950
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 76,407

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Morningview / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 5,732
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 5,732

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Valencia Terrace / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 34,529
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 34,529

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Terrace / Pasco

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 343,113
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 343,113

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Zephyr Shores / Pasco

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 83,582
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 83,582

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Lake Gibson Estates / Polk

YEAR OF REPORT  
 December 31, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 250,697
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 250,697

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Beecher's Pt / Putnam

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	Beecher's Pt / Putnam	
	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 20,569
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 20,569

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Palm Port / Putnam

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 22,530
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 22,530

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Park Manor / Putnam

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 724
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 724

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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

YEAR OF REPORT  
 December 31, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 18,378
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		1
Total Contributions In Aid of Construction		\$ 18,377

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

Debits to correct rounding

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Chuluota / Seminole

<b>YEAR OF REPORT</b> December 31, 2004
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 1,257,071
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	5,850
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		5,850
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 1,262,921

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Florida Cntrl ComPk / Seminole

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 593,182
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 593,182

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Florida Water Services  
 SYSTEM NAME / COUNTY: Sunny Hills / Washington

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 2,397
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 2,397

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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