

CLASS "A" OR "B"
WATER and/or WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT
Water 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
05 JUN 29 AM 10:18
DIVISION OF
ECONOMIC REGULATION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2004

●

WATER

● **OPERATION**

SECTION

●

UTILITY NAME: Florida Water Services

WATER 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 water financial schedules (W-1 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Kingswood / Brevard

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Oakwood / Brevard

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Leisure Lakes / Highlands

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water 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: Carlton Village / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50
304	Structure and Improvements	33		3.03
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment	20		5.00
311	Pumping Equipment	20		5.00
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	37		2.70
331	Transmission and Distribution Mains	45		2.22
333	Services	40		2.50
334	Meters and Meter Installations	20		5.00
335	Hydrants	45		2.22
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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: East Lake HarrisEst / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Fern Terrace (Park) / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Friendly Center / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	
306	Lake, River and Other Intakes		%	
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	
309	Supply Mains		%	
310	Power Generation Equipment		%	
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	
336	Backflow Prevention Devices		%	
339	Other Plant / Miscellaneous Equipment		%	
340	Office Furniture and Equipment		%	
341	Transportation Equipment		%	
342	Stores Equipment		%	
343	Tools, Shop and Garage Equipment		%	
344	Laboratory Equipment		%	
345	Power Operated Equipment		%	
346	Communication Equipment		%	
347	Miscellaneous Equipment		%	
348	Other Tangible Plant		%	
Water 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: Grand Terrace / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50 %
304	Structure and Improvements	33		3.03 %
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33 %
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00 %
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	37		2.70 %
331	Transmission and Distribution Mains	45		2.22 %
333	Services	40		2.50 %
334	Meters and Meter Installations	20		5.00 %
335	Hydrants	45		2.22 %
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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: Hobby Hills / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Holiday Haven / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Imperial MobileTerr / Lake

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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 WATER 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)
301	Organization			
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	
306	Lake, River and Other Intakes		%	
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	
309	Supply Mains		%	
310	Power Generation Equipment		%	
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	
336	Backflow Prevention Devices		%	
339	Other Plant / Miscellaneous Equipment		%	
340	Office Furniture and Equipment		%	
341	Transportation Equipment		%	
342	Stores Equipment		%	
343	Tools, Shop and Garage Equipment		%	
344	Laboratory Equipment		%	
345	Power Operated Equipment		%	
346	Communication Equipment		%	
347	Miscellaneous Equipment		%	
348	Other Tangible Plant		%	
Water 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: Palms Mobile HomePk / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Picciola Island / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Piney Woods / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Quail Ridge / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water 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 Estates / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Skycrest / Lake

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50
304	Structure and Improvements	33		3.03
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86
310	Power Generation Equipment	20		5.00
311	Pumping Equipment	20		5.00
320	Water Treatment Equipment	22		4.55
330	Distribution Reservoirs and Standpipes	37		2.70
331	Transmission and Distribution Mains	45		2.22
333	Services	40		2.50
334	Meters and Meter Installations	20		5.00
335	Hydrants	45		2.22
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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: Stone Mountain / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Valencia Terrace / Lake

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Venetian Village / Lake

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Western Shores / Lake

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Tangerine / Orange

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Palm Terrace / Pasco

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water 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 WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Gibsonia Estates / Polk

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises			
304	Structure and Improvements	33		3.03
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86
310	Power Generation Equipment	20		5.00
311	Pumping Equipment	20		5.00
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	37		2.70
331	Transmission and Distribution Mains	45		2.22
333	Services	40		2.50
334	Meters and Meter Installations	20		5.00
335	Hydrants	45		2.22
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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: Lake Gibson Estates / Polk

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50
304	Structure and Improvements	33		3.03
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	33		3.03
308	Infiltration Galleries and Tunnels			
309	Supply Mains	33		3.03
310	Power Generation Equipment	33		3.03
311	Pumping Equipment	33		3.03
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	33		3.03
331	Transmission and Distribution Mains	33		3.03
333	Services	33		3.03
334	Meters and Meter Installations	33		3.03
335	Hydrants	33		3.03
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment	33		3.03
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	33		3.03
344	Laboratory Equipment			
345	Power Operated Equipment	33		3.03
346	Communication Equipment			
347	Miscellaneous Equipment	33		3.03
348	Other Tangible Plant			
Water 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: OrangeHill / Polk

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: SugarCrk / Polk

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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 WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices	10	%	10.00 %
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Hermits Cove / Putnam

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water 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: Interlachen/Park Manor / Putnam

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Palm Port / Putnam

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50 %
304	Structure and Improvements	33		3.03 %
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33 %
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00 %
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	37		2.70 %
331	Transmission and Distribution Mains	45		2.22 %
333	Services	40		2.50 %
334	Meters and Meter Installations	20		5.00 %
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	15		6.67 %
348	Other Tangible Plant			
Water 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: Pomona Park / Putnam

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises			
304	Structure and Improvements	33		3.03
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86
310	Power Generation Equipment	20		5.00
311	Pumping Equipment	20		5.00
320	Water Treatment Equipment	22		4.55
330	Distribution Reservoirs and Standpipes	37		2.70
331	Transmission and Distribution Mains	45		2.22
333	Services	40		2.50
334	Meters and Meter Installations	20		5.00
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment	25		4.00
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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: River Grove / Putnam

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Saratoga Harbor / Putnam

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	
306	Lake, River and Other Intakes		%	
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	
309	Supply Mains		%	
310	Power Generation Equipment		%	
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	
336	Backflow Prevention Devices		%	
339	Other Plant / Miscellaneous Equipment		%	
340	Office Furniture and Equipment		%	
341	Transportation Equipment		%	
342	Stores Equipment		%	
343	Tools, Shop and Garage Equipment		%	
344	Laboratory Equipment		%	
345	Power Operated Equipment		%	
346	Communication Equipment		%	
347	Miscellaneous Equipment		%	
348	Other Tangible Plant		%	
Water 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 WATER 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)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: St Johns Highlands / Putnam

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises			
304	Structure and Improvements	33		3.03
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	45		2.22
333	Services	40		2.50
334	Meters and Meter Installations	20		5.00
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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: Welaka / Putnam

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50
304	Structure and Improvements	33		3.03
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	37		2.70
331	Transmission and Distribution Mains	45		2.22
333	Services	40		2.50
334	Meters and Meter Installations	20		5.00
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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: Wooten / Putnam

YEAR OF REPORT
 December 31, 2004

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50 %
304	Structure and Improvements	33		3.03 %
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33 %
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00 %
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	37		2.70 %
331	Transmission and Distribution Mains	45		2.22 %
333	Services	40		2.50 %
334	Meters and Meter Installations	20		5.00 %
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water 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 WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water 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: Harmony Homes / Seminole

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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 WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Tomoka / Volusia

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services		%	%
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water 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: Sunny Hills / Washington

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER 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)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment	18	%	5.56 %
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water 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: Kingswood / Brevard

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	286	7		7
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution	1,801	-		
333	Services	410	-		
334	Meters and Meter Installations	1,973	68		68
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant / Miscellaneous Equipment	(2,058)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,412	75	\$ -	75

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Kingswood / Brevard

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					293
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					1,801
333	Services					410
334	Meters and Meter Installations					2,041
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(2,058)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 2,487

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	-	\$ -	-
302	Franchises	204	7		7
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	14,012	-		
333	Services	5,571	-		
334	Meters and Meter Installations	6,704	212	1	213
335	Hydrants				
336	Backflow Prevention device	(3,859)	-		
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 22,632	219	\$ 1	\$ 220

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Oakwood / Brevard

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					211
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					14,012
333	Services					5,571
334	Meters and Meter Installations					6,917
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(3,859)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	22,852

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	\$ -	\$ -
302	Franchises	97	4		4
304	Structure and Improvements	6,532	274		274
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,377	302		302
308	Infiltration Galleries and				
309	Supply Mains	1,152	58		58
310	Power Generation Equipment	18,648	633		633
311	Pumping Equipment	11,261	1,149		1,149
320	Water Treatment Equipment	15,970	1,297	1	1,298
330	Distribution Reservoirs and	14,040	466		466
331	Transmission and Distribution	31,232	749		749
333	Services	11,475	441		441
334	Meters and Meter Installations	(6,007)	127		127
335	Hydrants	7,064	203		203
336	Backflow Prevention device	9,911	-		
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	452	21		21
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 124,204	5,724	\$ 1	\$ 5,725

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					101
304	Structure and Improvements					6,806
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,679
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,210
310	Power Generation Equipment					19,281
311	Pumping Equipment					12,410
320	Water Treatment Equipment					17,268
330	Distribution Reservoirs and Standpipes					14,506
331	Transmission and Distribution					31,981
333	Services					11,916
334	Meters and Meter Installations					(5,880)
335	Hydrants					7,267
336	Backflow Prevention Devices					9,911
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					473
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 129,929

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	771	12		12
304	Structure and Improvements	5,367	320		320
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	22,340	999		999
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	18,671	877		877
311	Pumping Equipment	18,467	1,313		1,313
320	Water Treatment Equipment	(103)			
330	Distribution Reservoirs and	21,169	1,313		1,313
331	Transmission and Distribution	38,426	2,174		2,174
333	Services	4,547	178		178
334	Meters and Meter Installations	1,055	230		230
335	Hydrants	143	20		20
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(3,189)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 127,664	7,436	\$ -	\$ 7,436

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Carlton 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (l)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					783
304	Structure and Improvements					5,687
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					23,339
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					19,548
311	Pumping Equipment					19,780
320	Water Treatment Equipment					(103)
330	Distribution Reservoirs and Standpipes					22,482
331	Transmission and Distribution					40,600
333	Services					4,725
334	Meters and Meter Installations					1,285
335	Hydrants					163
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(3,189)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 135,100

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: East Lake HarrisEst / Lake

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	220	5		5
304	Structure and Improvements	4,483	242		242
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,475	65		65
308	Infiltration Galleries and				
309	Supply Mains	4,596	289		289
310	Power Generation Equipment	53,373	3,140		3,140
311	Pumping Equipment	1,200	587		587
320	Water Treatment Equipment	416	91		91
330	Distribution Reservoirs and	(7,211)	487		487
331	Transmission and Distribution	47,894	2,219	(1)	2,218
333	Services	17,508	1,055		1,055
334	Meters and Meter Installations	6,504	204		204
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(5,729)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 124,729	8,384	\$ (1)	\$ 8,383

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: East Lake HarrisEst / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					225
304	Structure and Improvements					4,725
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,540
308	Infiltration Galleries and Tunnels					
309	Supply Mains					4,885
310	Power Generation Equipment					56,513
311	Pumping Equipment					1,787
320	Water Treatment Equipment					507
330	Distribution Reservoirs and Standpipes					(6,724)
331	Transmission and Distribution					50,112
333	Services					18,563
334	Meters and Meter Installations					6,708
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(5,729)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 133,112

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	311	9		9
304	Structure and Improvements	5,652	-		
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,163	41		41
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	7,601	406		406
311	Pumping Equipment	2,009	340	(1)	339
320	Water Treatment Equipment	(652)	18		18
330	Distribution Reservoirs and	11,684	613	(1)	612
331	Transmission and Distribution	5,568	99		99
333	Services	1,274	24		24
334	Meters and Meter Installations	809	146		146
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(9,031)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 26,388	1,696	(2)	\$ 1,694

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Fern Terrace (Park) / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					320
304	Structure and Improvements					5,652
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,204
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					8,007
311	Pumping Equipment					2,348
320	Water Treatment Equipment					(634)
330	Distribution Reservoirs and Standpipes					12,296
331	Transmission and Distribution					5,667
333	Services					1,298
334	Meters and Meter Installations					955
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(9,031)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 28,082

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	27	-		
304	Structure and Improvements	3,044	73		73
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,315	38	1	39
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	1,701	69		69
320	Water Treatment Equipment				
330	Distribution Reservoirs and	1,748	-		
331	Transmission and Distribution	938	23	1	24
333	Services	497	12		12
334	Meters and Meter Installations	541	38		38
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(890)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 8,921	253	\$ 2	\$ 255

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Friendly Center / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					27
304	Structure and Improvements					3,117
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,354
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					1,770
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					1,748
331	Transmission and Distribution					962
333	Services					509
334	Meters and Meter Installations					579
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(890)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 9,176

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	173	6		6
304	Structure and Improvements	(5,705)	61		61
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,499	50		50
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	54	363		363
320	Water Treatment Equipment				
330	Distribution Reservoirs and	3,548	135		135
331	Transmission and Distribution	18,643	610	1	611
333	Services	1,422	78		78
334	Meters and Meter Installations	2,323	126		126
335	Hydrants	779	30		30
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(2,822)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 19,914	1,459	\$ 1	\$ 1,460

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Grand Terrace / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					179
304	Structure and Improvements					(5,644)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,549
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					417
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					3,683
331	Transmission and Distribution					19,254
333	Services					1,500
334	Meters and Meter Installations					2,449
335	Hydrants					809
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(2,822)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 21,374

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Hobby Hills / Lake

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	244	8		8
304	Structure and Improvements	(1,024)	59		59
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,626	78		78
308	Infiltration Galleries and				
309	Supply Mains	226	12		12
310	Power Generation Equipment				
311	Pumping Equipment	(310)	258	1	259
320	Water Treatment Equipment	(2,043)	11		11
330	Distribution Reservoirs and	1,413	107	1	108
331	Transmission and Distribution	3,919	71		71
333	Services	906	19		19
334	Meters and Meter Installations	3,449	138		138
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(4,374)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 5,032	761	2	\$ 763

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Hobby Hills / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					252
304	Structure and Improvements					(965)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,704
308	Infiltration Galleries and Tunnels					
309	Supply Mains					238
310	Power Generation Equipment					
311	Pumping Equipment					(51)
320	Water Treatment Equipment					(2,032)
330	Distribution Reservoirs and Standpipes					1,521
331	Transmission and Distribution					3,990
333	Services					925
334	Meters and Meter Installations					3,587
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(4,374)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 5,795

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	(19)	6		6
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains	5,571	111		111
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	16,484	280		280
333	Services	2,985	101		101
334	Meters and Meter Installations	5,026	148		148
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(10,908)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	299	49		49
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 19,438	695	\$ -	695

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Holiday Haven / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					(13)
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					5,682
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					16,764
333	Services					3,086
334	Meters and Meter Installations					5,174
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(10,908)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					348
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 20,133

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	81	3		3
304	Structure and Improvements	7,551	318		318
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,845	354		354
308	Infiltration Galleries and Tunnels				
309	Supply Mains	5,287	661		661
310	Power Generation Equipment	12,604	529		529
311	Pumping Equipment	6,894	808		808
320	Water Treatment Equipment	(3,246)	-		-
330	Distribution Reservoirs and Standpipes	1,696	353		353
331	Transmission and Distribution	39,669	567		567
333	Services	(21)	6		6
334	Meters and Meter Installations	6,571	278		278
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant / Miscellaneous Equipment	(1,963)	-		-
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 78,968	3,877	\$ -	3,877

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Imperial Mobile Terr / 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 (9-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	-
302	Franchises					84
304	Structure and Improvements					7,869
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					4,199
308	Infiltration Galleries and Tunnels					
309	Supply Mains					5,948
310	Power Generation Equipment					13,133
311	Pumping Equipment					7,702
320	Water Treatment Equipment					(3,246)
330	Distribution Reservoirs and Standpipes					2,049
331	Transmission and Distribution					40,236
333	Services					(15)
334	Meters and Meter Installations					6,849
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(1,963)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 82,845

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

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	141	4		4
304	Structure and Improvements	2,591	50		50
305	Collecting and Impounding Lake, River and Other Intakes				
306					
307	Wells and Springs	1,382	42		42
308	Infiltration Galleries and Supply Mains				
309					
310	Power Generation Equipment	(2,420)	-		
311	Pumping Equipment	4,311	159	1	160
320	Water Treatment Equipment	(409)	18		18
330	Distribution Reservoirs and Transmission and Distribution Services	15,261	776	1	777
331		3,859	73	1	74
333		704	14		14
334	Meters and Meter Installations	935	50		50
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(805)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 25,550	1,186	3	\$ 1,189

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Morningview / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					145
304	Structure and Improvements					2,641
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,424
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					(2,420)
311	Pumping Equipment					4,471
320	Water Treatment Equipment					(391)
330	Distribution Reservoirs and Standpipes					16,038
331	Transmission and Distribution					3,933
333	Services					718
334	Meters and Meter Installations					985
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(805)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 26,739

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Palms Mobile HomePk / Lake

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	179	4		4
304	Structure and Improvements	1,990	70		70
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,256	34		34
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	(2,997)	213		213
320	Water Treatment Equipment	31,392	1,298		1,298
330	Distribution Reservoirs and	5,118	330		330
331	Transmission and Distribution	3,741	65		65
333	Services	808	15	1	16
334	Meters and Meter Installations	3	71		71
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(2,185)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 39,305	2,100	\$ 1	\$ 2,101

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Palms Mobile HomePk / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					183
304	Structure and Improvements					2,060
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,290
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					(2,784)
320	Water Treatment Equipment					32,690
330	Distribution Reservoirs and Standpipes					5,448
331	Transmission and Distribution					3,806
333	Services					824
334	Meters and Meter Installations					74
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(2,185)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 41,406

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	103	3		3
304	Structure and Improvements	4,313	101		101
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	5,727	99		99
308	Infiltration Galleries and				
309	Supply Mains	232	10		10
310	Power Generation Equipment	14,261	549		549
311	Pumping Equipment	10,538	303		303
320	Water Treatment Equipment	(111)	17		17
330	Distribution Reservoirs and	11,181	515		515
331	Transmission and Distribution	10,108	166		166
333	Services	5,100	140		140
334	Meters and Meter Installations	741	180		180
335	Hydrants				
339	Other Plant and Miscellaneous	(6,076)	-		
336	Backflow Prevention device				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 56,117	2,083	\$ -	2,083

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Picciola Island / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					106
304	Structure and Improvements					4,414
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					5,826
308	Infiltration Galleries and Tunnels					
309	Supply Mains					242
310	Power Generation Equipment					14,810
311	Pumping Equipment					10,841
320	Water Treatment Equipment					(94)
330	Distribution Reservoirs and Standpipes					11,696
331	Transmission and Distribution					10,274
333	Services					5,240
334	Meters and Meter Installations					921
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					(6,076)
336	Backflow Prevention Devices					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 58,200

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Piney Woods / Lake

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	665	22		22
304	Structure and Improvements	6,892	179		179
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,519	64		64
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	16,844	893		893
311	Pumping Equipment	12,055	484		484
320	Water Treatment Equipment	(5,716)	-		
330	Distribution Reservoirs and	60,461	3,163	1	3,164
331	Transmission and Distribution	22,271	634		634
333	Services	2,979	60		60
334	Meters and Meter Installations	2,832	232		232
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(5,330)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 115,472	5,731	1	\$ 5,732

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Piney Woods / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					687
304	Structure and Improvements					7,071
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,583
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					17,737
311	Pumping Equipment					12,539
320	Water Treatment Equipment					(5,716)
330	Distribution Reservoirs and Standpipes					63,625
331	Transmission and Distribution					22,905
333	Services					3,039
334	Meters and Meter Installations					3,064
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(5,330)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 121,204

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises				
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	7,039	246		246
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	7,516	577		577
320	Water Treatment Equipment	(2,861)	24		24
330	Distribution Reservoirs and	10,850	371	(1)	370
331	Transmission and Distribution	9,523	771		771
333	Services	1,104	115		115
334	Meters and Meter Installations	563	96		96
335	Hydrants	702	74		74
336	Backflow Prevention device				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	595	27		27
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 35,031	2,301	\$ (1)	\$ 2,300

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Quail Ridge / Lake

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					7,285
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					8,093
330	Distribution Reservoirs and Standpipes					(2,837)
331	Transmission and Distribution					11,220
333	Services					10,294
334	Meters and Meter Installations					1,219
335	Hydrants					659
336	Backflow Prevention Devices					776
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					622
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 37,331

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	1,161	112		112
304	Structure and Improvements	25,466	1,264		1,264
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	13,605	-		
308	Infiltration Galleries and				
309	Supply Mains	41,869	2,670		2,670
310	Power Generation Equipment	51,037	2,615		2,615
311	Pumping Equipment	94,821	8,011		8,011
320	Water Treatment Equipment	44,401	2,972	(1)	2,971
330	Distribution Reservoirs and				
331	Transmission and Distribution	208,000	6,910		6,910
333	Services	3,155	119		119
334	Meters and Meter Installations	34,683	1,762		1,762
335	Hydrants	728	68		68
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	871	(871)		(871)
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	6,232	415		415
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 526,029	26,047	\$ (1)	\$ 26,046

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Silver Lake Estates / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					1,273
304	Structure and Improvements					26,730
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					13,605
308	Infiltration Galleries and Tunnels					
309	Supply Mains					44,539
310	Power Generation Equipment					53,652
311	Pumping Equipment					102,832
320	Water Treatment Equipment					47,372
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					214,910
333	Services					3,274
334	Meters and Meter Installations					36,445
335	Hydrants					796
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					6,647
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 552,075

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	272	6		6
304	Structure and Improvements	2,637	291		291
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(189)	27		27
308	Infiltration Galleries and				
309	Supply Mains	346	18		18
310	Power Generation Equipment	(3,408)	861		861
311	Pumping Equipment	4,862	489		489
320	Water Treatment Equipment	750	-		
330	Distribution Reservoirs and	(3,117)	355		355
331	Transmission and Distribution	12,338	406	1	407
333	Services	1,751	50		50
334	Meters and Meter Installations	2,316	154		154
335	Hydrants	882	26		26
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(10,544)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 8,896	2,683	\$ 1	\$ 2,684

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Skycrest / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					278
304	Structure and Improvements					2,928
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(162)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					364
310	Power Generation Equipment					(2,547)
311	Pumping Equipment					5,351
320	Water Treatment Equipment					750
330	Distribution Reservoirs and Standpipes					(2,762)
331	Transmission and Distribution					12,745
333	Services					1,801
334	Meters and Meter Installations					2,470
335	Hydrants					908
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(10,544)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 11,580

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Stone Mountain / Lake

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	477	12		12
304	Structure and Improvements	1,427	38		38
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,234	34		34
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	782	134	1	135
320	Water Treatment Equipment	856	25		25
330	Distribution Reservoirs and	1,523	35		35
331	Transmission and Distribution	700	20		20
333	Services	178	4		4
334	Meters and Meter Installations	(178)	11		11
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(112)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 6,887	313	1	\$ 314

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Stone Mountain / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	-
302	Franchises					489
304	Structure and Improvements					1,465
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,268
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					917
320	Water Treatment Equipment					881
330	Distribution Reservoirs and Standpipes					1,558
331	Transmission and Distribution					720
333	Services					182
334	Meters and Meter Installations					(167)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(112)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	7,201

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises				
304	Structure and Improvements	2,442	114		114
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	11,187	673		673
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	15,337	528		528
311	Pumping Equipment	4,846	494		494
320	Water Treatment Equipment	(24,410)	63		63
330	Distribution Reservoirs and	5,812	273		273
331	Transmission and Distribution	48,524	720		720
333	Services	558	10		10
334	Meters and Meter Installations	(36,361)	451		451
335	Hydrants	223	12		12
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	174	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 28,332	3,338	\$ -	\$ 3,338

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Valencia Terrace / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					2,556
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					11,860
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					15,865
311	Pumping Equipment					5,340
320	Water Treatment Equipment					(24,347)
330	Distribution Reservoirs and Standpipes					6,085
331	Transmission and Distribution					49,244
333	Services					568
334	Meters and Meter Installations					(35,910)
335	Hydrants					235
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					174
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 31,670

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	301	6		6
304	Structure and Improvements	4,455	188		188
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,850	54		54
308	Infiltration Galleries and Tunnels				
309	Supply Mains	372	19		19
310	Power Generation Equipment	13,583	521	(1)	520
311	Pumping Equipment	5,961	258		258
320	Water Treatment Equipment	274	42		42
330	Distribution Reservoirs and Standpipes	12,155	708	(1)	707
331	Transmission and Distribution	854	26		26
333	Services	7,605	197		197
334	Meters and Meter Installations	3,996	180		180
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant / Miscellaneous Equipment	1,858	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 53,264	2,199	\$ (2)	\$ 2,197

* 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+i)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					307
304	Structure and Improvements					4,643
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,904
308	Infiltration Galleries and Tunnels					
309	Supply Mains					391
310	Power Generation Equipment					14,103
311	Pumping Equipment					6,219
320	Water Treatment Equipment					316
330	Distribution Reservoirs and Standpipes					12,862
331	Transmission and Distribution					880
333	Services					7,802
334	Meters and Meter Installations					4,176
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					1,858
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 55,461

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Western Shores / Lake

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	400	12		12
304	Structure and Improvements	5,083	191		191
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,831	234		234
308	Infiltration Galleries and				
309	Supply Mains	4,925	309		309
310	Power Generation Equipment				
311	Pumping Equipment	5,724	831		831
320	Water Treatment Equipment	2,612	380		380
330	Distribution Reservoirs and	10,443	683		683
331	Transmission and Distribution	46,740	1,768	(1)	1,767
333	Services	6,092	214		214
334	Meters and Meter Installations	(10,544)	476		476
335	Hydrants	399	18		18
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(503)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 73,202	5,116	\$ (1)	5,115

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Western Shores / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					412
304	Structure and Improvements					5,274
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					2,065
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					5,234
309	Supply Mains					
310	Power Generation Equipment					6,555
311	Pumping Equipment					2,992
320	Water Treatment Equipment					11,126
330	Distribution Reservoirs and Standpipes					48,507
331	Transmission and Distribution					6,306
333	Services					(10,068)
334	Meters and Meter Installations					417
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(503)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 78,317

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Tangerine / Orange

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises				
304	Structure and Improvements	1,822	54		54
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,186	213		213
308	Infiltration Galleries and				
309	Supply Mains	7,749	144		144
310	Power Generation Equipment	10,057	1,087	(1)	1,086
311	Pumping Equipment	4,595	334		334
320	Water Treatment Equipment	(236)	17		17
330	Distribution Reservoirs and	24,577	374		374
331	Transmission and Distribution	43,757	1,389		1,389
333	Services	466	95		95
334	Meters and Meter Installations	11,997	455	(1)	455
335	Hydrants	353	11		11
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(1,658)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	(386)	-	(1)	(1)
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 106,279	4,173	\$ (3)	\$ 4,170

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Tangerine / Orange

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					1,876
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					3,399
308	Infiltration Galleries and Tunnels					
309	Supply Mains					7,893
310	Power Generation Equipment					11,143
311	Pumping Equipment					4,929
320	Water Treatment Equipment					(219)
330	Distribution Reservoirs and Standpipes					24,951
331	Transmission and Distribution					45,146
333	Services					560
334	Meters and Meter Installations					12,452
335	Hydrants					364
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(1,658)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					(387)
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 110,449

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ 483	14	\$ -	14
302	Franchises	824	41		41
304	Structure and Improvements	12,402	325		325
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	4,433	145		145
308	Infiltration Galleries and				
309	Supply Mains	1,785	298		298
310	Power Generation Equipment				
311	Pumping Equipment	(287)	191		191
320	Water Treatment Equipment				
330	Distribution Reservoirs and	2,664	135		135
331	Transmission and Distribution	69,832	1,348		1,348
333	Services	1,228	72		72
334	Meters and Meter Installations	28,610	1,376		1,376
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(18,258)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	800	-		
344	Laboratory Equipment	2,829	-		
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	357	29		29
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 107,702	3,974	\$ -	3,974

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

W-6(a)
 GROUP 24

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	497
302	Franchises					865
304	Structure and Improvements					12,727
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					4,578
308	Infiltration Galleries and Tunnels					
309	Supply Mains					2,083
310	Power Generation Equipment					
311	Pumping Equipment					(96)
320	Water Treatment Equipment					2,799
330	Distribution Reservoirs and Standpipes					71,180
331	Transmission and Distribution					1,300
333	Services					29,986
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(18,258)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					800
344	Laboratory Equipment					2,829
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					386
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	111,676

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Zephyr Shores / 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)
301	Organization	\$ -	-	-	-
302	Franchises	381	14		14
304	Structure and Improvements	(8,927)	590		590
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(6,795)	143		143
308	Infiltration Galleries and				
309	Supply Mains	8,206	335		335
310	Power Generation Equipment				
311	Pumping Equipment	(9,289)	554	(1)	553
320	Water Treatment Equipment	(17,119)	17		17
330	Distribution Reservoirs and	9,608	852		852
331	Transmission and Distribution	14,294	382		382
333	Services	717	25		25
334	Meters and Meter Installations	1,349	721		721
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(18,096)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment	(1,585)	-		
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (27,256)	3,633	(1)	\$ 3,632

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					395
304	Structure and Improvements					(8,337)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(6,652)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					8,541
310	Power Generation Equipment					
311	Pumping Equipment					(8,736)
320	Water Treatment Equipment					(17,102)
330	Distribution Reservoirs and Standpipes					10,460
331	Transmission and Distribution					14,676
333	Services					742
334	Meters and Meter Installations					2,070
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(18,096)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					(1,585)
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ (23,624)

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises				
304	Structure and Improvements	12,635	216		216
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	11,918	346		346
308	Infiltration Galleries and				
309	Supply Mains	1,942	123		123
310	Power Generation Equipment	13,548	1,174	1	1,175
311	Pumping Equipment	(8,566)	662		662
320	Water Treatment Equipment				
330	Distribution Reservoirs and	4,786	493		493
331	Transmission and Distribution	22,239	1,743	1	1,744
333	Services	632	30		30
334	Meters and Meter Installations	(3,967)	351		351
335	Hydrants	914	130		130
336	Backflow Prevention device	(17,945)	-		
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 38,136	5,268	\$ 2	\$ 5,270

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Gibsonia Estates / Polk

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					12,851
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					12,264
308	Infiltration Galleries and Tunnels					
309	Supply Mains					2,065
310	Power Generation Equipment					14,723
311	Pumping Equipment					(7,904)
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					5,279
331	Transmission and Distribution					23,983
333	Services					662
334	Meters and Meter Installations					(3,616)
335	Hydrants					1,044
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(17,945)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 43,406

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	1,053	15		15
304	Structure and Improvements	54,698	2,125		2,125
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	14,091	554		554
308	Infiltration Galleries and				
309	Supply Mains	25,130	549		549
310	Power Generation Equipment	36,181	1,898		1,898
311	Pumping Equipment	13,376	1,019		1,019
320	Water Treatment Equipment				
330	Distribution Reservoirs and	15,739	702		702
331	Transmission and Distribution	36,164	1,891		1,891
333	Services	24,378	512		512
334	Meters and Meter Installations	237	1,093		1,093
335	Hydrants	7,845	-		
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(24,151)	-		
340	Office Furniture and Equipment	8,185	-		
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	4,567	701		701
344	Laboratory Equipment	95	18		18
345	Power Operated Equipment	750	-		
346	Communication Equipment				
347	Miscellaneous Equipment	(582)	582		582
348	Other Tangible Plant		(511)		(511)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 217,756	11,148	\$ -	\$ 11,148

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

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 (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					1,068
304	Structure and Improvements					56,823
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					14,645
308	Infiltration Galleries and Tunnels					
309	Supply Mains					25,679
310	Power Generation Equipment					38,079
311	Pumping Equipment					14,395
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					16,441
331	Transmission and Distribution					38,055
333	Services					24,890
334	Meters and Meter Installations					1,330
335	Hydrants					7,845
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(24,151)
340	Office Furniture and Equipment					8,185
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					5,268
344	Laboratory Equipment					113
345	Power Operated Equipment					750
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					(511)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 228,904

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: OrangeHill / 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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	209	8		8
304	Structure and Improvements	1,019	36		36
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(685)	79		79
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	7,389	341		341
311	Pumping Equipment	6,338	271		271
320	Water Treatment Equipment				
330	Distribution Reservoirs and	(636)	611	(1)	610
331	Transmission and Distribution	2,030	-		
333	Services	273	10		10
334	Meters and Meter Installations	4,089	222	(1)	221
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(8,607)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 11,419	1,578	\$ (2)	1,576

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: OrangeHill / Polk

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					217
304	Structure and Improvements					1,055
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(606)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					7,730
311	Pumping Equipment					6,609
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					(26)
331	Transmission and Distribution					2,030
333	Services					283
334	Meters and Meter Installations					4,310
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(8,607)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 12,995

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: SugarCrk / 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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	221	8		8
304	Structure and Improvements	(145)	20		20
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,193	101		101
308	Infiltration Galleries and				
309	Supply Mains	4,686	116		116
310	Power Generation Equipment				
311	Pumping Equipment	1,342	592		592
320	Water Treatment Equipment				
330	Distribution Reservoirs and	8,618	619		619
331	Transmission and Distribution	2,031	51		51
333	Services	2,434	58		58
334	Meters and Meter Installations	(9,309)	73		73
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(10,042)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment		(2,174)		(2,174)
347	Miscellaneous Equipment		2,174		2,174
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 855	1,638	\$ -	\$ 1,638

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: SugarCrk / Polk

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	-
302	Franchises					229
304	Structure and Improvements					(125)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					3,294
308	Infiltration Galleries and Tunnels					
309	Supply Mains					4,802
310	Power Generation Equipment					
311	Pumping Equipment					1,934
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					9,237
331	Transmission and Distribution					2,082
333	Services					2,492
334	Meters and Meter Installations					(9,236)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(10,042)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					(2,174)
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	2,493

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	62	3		3
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment	4,307	633		633
330	Distribution Reservoirs and	28,367	1,014	1	1,015
331	Transmission and Distribution	1,946	53		53
333	Services	676	210		210
334	Meters and Meter Installations	252	9		9
335	Hydrants	8,851	1,291	1	1,292
336	Backflow Prevention device	(5,668)	-		
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 38,793	3,213	\$ 2	3,215

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

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 (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					65
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					4,940
331	Transmission and Distribution					29,382
333	Services					1,999
334	Meters and Meter Installations					886
335	Hydrants					261
336	Backflow Prevention Devices					10,143
339	Other Plant / Miscellaneous Equipment					(5,668)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 42,008

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Hermits Cove / 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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	97	4		4
304	Structure and Improvements	8,775	490		490
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	(5,303)	-		
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	15,446	741		741
311	Pumping Equipment	11,186	844		844
320	Water Treatment Equipment	(6,069)	813		813
330	Distribution Reservoirs and Standpipes	(24,997)	4,689	1	4,690
331	Transmission and Distribution	25,068	777		777
333	Services	2,984	69		69
334	Meters and Meter Installations	5,002	232		232
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant / Miscellaneous Equipment	(1,748)	-		
340	Office Furniture and Equipment	11,840	1,172		1,172
341	Transportation Equipment	2,079	-		
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	1,388	116		116
344	Laboratory Equipment	(2,144)	-		
345	Power Operated Equipment	(336)	107		107
346	Communication Equipment	21,396	1,229		1,229
347	Miscellaneous Equipment	(4,918)	63		63
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 59,746	11,346	\$ 1	\$ 11,347

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Hermits Cove / Putnam

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					101
304	Structure and Improvements					9,265
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(5,303)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					16,187
311	Pumping Equipment					12,030
320	Water Treatment Equipment					(5,256)
330	Distribution Reservoirs and Standpipes					(20,307)
331	Transmission and Distribution					25,845
333	Services					3,053
334	Meters and Meter Installations					5,234
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(1,748)
340	Office Furniture and Equipment					13,012
341	Transportation Equipment					2,079
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					1,504
344	Laboratory Equipment					(2,144)
345	Power Operated Equipment					(229)
346	Communication Equipment					22,625
347	Miscellaneous Equipment					(4,855)
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 71,093

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Interlachen/Park Manor / 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)
301	Organization	\$ -	-	\$ -	-
302	Franchises				
304	Structure and Improvements	10,042	201		201
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(2,910)	41		41
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	4,172	604		604
311	Pumping Equipment	3,639	226		226
320	Water Treatment Equipment	(4,932)	-		
330	Distribution Reservoirs and	12,877	314		314
331	Transmission and Distribution	10,062	457		457
333	Services	(2,548)	22		22
334	Meters and Meter Installations	4,908	367		367
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(7,079)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 28,231	2,232	\$ -	2,232

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

W-6(a)
 GROUP 32

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					10,243
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(2,869)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					4,776
311	Pumping Equipment					3,865
320	Water Treatment Equipment					(4,932)
330	Distribution Reservoirs and Standpipes					13,191
331	Transmission and Distribution					10,519
333	Services					(2,526)
334	Meters and Meter Installations					5,275
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(7,079)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 30,463

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	47	2		2
304	Structure and Improvements	5,117	155		155
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,568	54		54
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	9,495	221		221
320	Water Treatment Equipment	(864)			
330	Distribution Reservoirs and	11,862	913	1	914
331	Transmission and Distribution	96	12		12
333	Services	1,396	40	1	41
334	Meters and Meter Installations	1,715	145		145
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(3,125)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	360	45		45
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 27,667	1,587	2	\$ 1,589

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					49
304	Structure and Improvements					5,272
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,622
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					9,716
320	Water Treatment Equipment					(864)
330	Distribution Reservoirs and Standpipes					12,776
331	Transmission and Distribution					108
333	Services					1,437
334	Meters and Meter Installations					1,860
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(3,125)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					405
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 29,256

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Pomona Park / 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)
301	Organization	\$ -	-	-	\$ -
302	Franchises				
304	Structure and Improvements	12,899	503		503
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,386	56		56
308	Infiltration Galleries and				
309	Supply Mains	344	10		10
310	Power Generation Equipment	25,311	1,126	1	1,127
311	Pumping Equipment	1,359	227		227
320	Water Treatment Equipment	(7,541)	-		
330	Distribution Reservoirs and	11,826	767		767
331	Transmission and Distribution	22,211	2,657	1	2,658
333	Services	2,857	93		93
334	Meters and Meter Installations	(4,470)	317		317
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(2,094)	136		136
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 65,088	5,892	\$ 2	\$ 5,894

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					13,402
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,442
308	Infiltration Galleries and Tunnels					
309	Supply Mains					354
310	Power Generation Equipment					26,438
311	Pumping Equipment					1,586
320	Water Treatment Equipment					(7,541)
330	Distribution Reservoirs and Standpipes					12,593
331	Transmission and Distribution					24,869
333	Services					2,950
334	Meters and Meter Installations					(4,153)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(1,958)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 70,982

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: River Grove / 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)
301	Organization	\$ -	-	-	\$ -
302	Franchises				
304	Structure and Improvements	14,788	367		367
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,557	52		52
308	Infiltration Galleries and				
309	Supply Mains	1,967	44		44
310	Power Generation Equipment				
311	Pumping Equipment	19,027	581		581
320	Water Treatment Equipment	(6,113)	-		
330	Distribution Reservoirs and	22,220	538	1	539
331	Transmission and Distribution	11,522	245		245
333	Services	1,534	30		30
334	Meters and Meter Installations	1,675	126		126
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(687)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 68,490	1,983	\$ 1	\$ 1,984

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: River Grove / Putnam

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					15,155
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,609
308	Infiltration Galleries and Tunnels					
309	Supply Mains					2,011
310	Power Generation Equipment					
311	Pumping Equipment					19,608
320	Water Treatment Equipment					(6,113)
330	Distribution Reservoirs and Standpipes					22,759
331	Transmission and Distribution					11,767
333	Services					1,564
334	Meters and Meter Installations					1,801
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(687)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 70,474

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Saratoga Harbor / 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)
301	Organization	\$ -	-	-	\$ -
302	Franchises	42	-	-	-
304	Structure and Improvements	899	67	-	67
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	336	10		10
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	59	252		252
320	Water Treatment Equipment	1,306	214		214
330	Distribution Reservoirs and	29,798	1,168		1,168
331	Transmission and Distribution	8,744	162		162
333	Services	414	23		23
334	Meters and Meter Installations	(1,282)	63		63
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(6,777)	-		-
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 33,539	1,959	\$ -	1,959

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

W-6(a)
 GROUP 37

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Saratoga Harbor / Putnam

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					42
304	Structure and Improvements					966
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					346
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					311
320	Water Treatment Equipment					1,520
330	Distribution Reservoirs and Standpipes					30,966
331	Transmission and Distribution					8,906
333	Services					437
334	Meters and Meter Installations					(1,219)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(6,777)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 35,498

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Silver Lake Oaks / 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)
301	Organization	\$ 17	2	\$ -	2
302	Franchises	301	11		11
304	Structure and Improvements	694	24		24
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,320	218		218
308	Infiltration Galleries and				
309	Supply Mains	72	2		2
310	Power Generation Equipment				
311	Pumping Equipment	5,529	295		295
320	Water Treatment Equipment	(1,610)	-		
330	Distribution Reservoirs and	22,757	934	1	935
331	Transmission and Distribution	1,382	37		37
333	Services	1,162	64		64
334	Meters and Meter Installations	(836)	69		69
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(3,457)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 27,331	1,656	\$ 1	1,657

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	19
302	Franchises					312
304	Structure and Improvements					718
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,538
308	Infiltration Galleries and Tunnels					
309	Supply Mains					74
310	Power Generation Equipment					
311	Pumping Equipment					5,824
320	Water Treatment Equipment					(1,610)
330	Distribution Reservoirs and Standpipes					23,692
331	Transmission and Distribution					1,419
333	Services					1,226
334	Meters and Meter Installations					(767)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(3,457)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	28,988

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	-	\$ -
302	Franchises				
304	Structure and Improvements	(7,673)	176		176
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(21,361)	-		
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	(2,715)	-		
320	Water Treatment Equipment	(179)	-		
330	Distribution Reservoirs and	(5,776)			
331	Transmission and Distribution	3,178	77	1	78
333	Services	1,413	35		35
334	Meters and Meter Installations	1,489	108	1	109
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(8,245)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (39,869)	396	\$ 2	\$ 398

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: St Johns Highlands / Putnam

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					(7,497)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(21,361)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					(2,715)
320	Water Treatment Equipment					(179)
330	Distribution Reservoirs and Standpipes					(5,776)
331	Transmission and Distribution					3,256
333	Services					1,448
334	Meters and Meter Installations					1,598
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					(8,245)
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ (39,471)

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Welaka / 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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	(68)	1		1
304	Structure and Improvements	814	23		23
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	586	8		8
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	1,151	108		108
320	Water Treatment Equipment				
330	Distribution Reservoirs and	15,889	698		698
331	Transmission and Distribution	4,837	120		120
333	Services	2,398	50		50
334	Meters and Meter Installations	3,116	157		157
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(4,889)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 23,834	1,165	\$ -	1,165

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Welaka / Putnam

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					(67)
304	Structure and Improvements					837
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					594
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					1,259
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					16,587
331	Transmission and Distribution					4,957
333	Services					2,448
334	Meters and Meter Installations					3,273
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(4,889)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 24,999

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Wooten / 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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	6	1		1
304	Structure and Improvements	500	37		37
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	371	33		33
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	10,917	734	1	735
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes	10,077	603	1	604
331	Transmission and Distribution	496	17		17
333	Services	(94)	8		8
334	Meters and Meter Installations	(347)	41		41
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant / Miscellaneous Equipment	(734)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 21,192	1,474	\$ 2	1,476

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Wooten / Putnam

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					7
304	Structure and Improvements					537
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					404
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					11,652
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					10,681
331	Transmission and Distribution					513
333	Services					(86)
334	Meters and Meter Installations					(306)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(734)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	22,668

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

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	645	19		19
304	Structure and Improvements	73,552	3,078		3,078
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	16,983	3,882		3,882
308	Infiltration Galleries and				
309	Supply Mains	20,485	1,286		1,286
310	Power Generation Equipment	22,997	1,335		1,335
311	Pumping Equipment	45,621	4,849		4,849
320	Water Treatment Equipment	(6,993)	2,544		2,544
330	Distribution Reservoirs and	104,205	14,682		14,682
331	Transmission and Distribution	250,024	16,318		16,318
333	Services	68,425	5,110		5,110
334	Meters and Meter Installations	650	1,469		1,469
335	Hydrants	7,704	1,318		1,318
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(5,399)	-		
340	Office Furniture and Equipment	2,327	245		245
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	24,578	1,338		1,338
344	Laboratory Equipment	16,029	796		796
345	Power Operated Equipment	5,865	322		322
346	Communication Equipment	3,040	1,461		1,461
347	Miscellaneous Equipment	2,497	110		110
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 653,235	60,162	\$ -	60,162

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					664
304	Structure and Improvements					76,630
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					20,865
308	Infiltration Galleries and Tunnels					
309	Supply Mains					21,771
310	Power Generation Equipment					24,332
311	Pumping Equipment					50,470
320	Water Treatment Equipment					(4,449)
330	Distribution Reservoirs and Standpipes					118,887
331	Transmission and Distribution					266,342
333	Services					73,535
334	Meters and Meter Installations					2,119
335	Hydrants					9,022
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(5,399)
340	Office Furniture and Equipment					2,572
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					25,916
344	Laboratory Equipment					16,825
345	Power Operated Equipment					6,187
346	Communication Equipment					4,501
347	Miscellaneous Equipment					2,607
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 713,397

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	447	9		9
304	Structure and Improvements	5,681	120		120
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(2,217)	42		42
308	Infiltration Galleries and				
309	Supply Mains	1,150	32		32
310	Power Generation Equipment				
311	Pumping Equipment	34	205		205
320	Water Treatment Equipment	(2,142)	31		31
330	Distribution Reservoirs and	3,381	102		102
331	Transmission and Distribution	8,135	315	(1)	314
333	Services	3,699	148		148
334	Meters and Meter Installations	288	73		73
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(5,738)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	1,586	271		271
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 14,304	1,348	\$ (1)	\$ 1,347

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Harmony Homes / Seminole

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					456
304	Structure and Improvements					5,801
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(2,175)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,182
310	Power Generation Equipment					
311	Pumping Equipment					239
320	Water Treatment Equipment					(2,111)
330	Distribution Reservoirs and Standpipes					3,483
331	Transmission and Distribution					8,449
333	Services					3,847
334	Meters and Meter Installations					361
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(5,738)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					1,857
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 15,651

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

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

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	38	3		3
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains	1,007	22	1	23
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	7,431	128	1	129
333	Services	717	15		15
334	Meters and Meter Installations	3,142	150		150
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(9,112)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	914	153		153
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,137	471	\$ 2	\$ 473

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					41
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,030
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					7,560
331	Transmission and Distribution					732
333	Services					3,292
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(9,112)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					1,067
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 4,610

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Tomoka / Volusia

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises				
304	Structure and Improvements	3,766	147		147
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	756	215		215
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	7,345	269		269
311	Pumping Equipment	6,223	129		129
320	Water Treatment Equipment	2,657	-		
330	Distribution Reservoirs and	2,451	449		449
331	Transmission and Distribution	10,577	136		136
333	Services				
334	Meters and Meter Installations	2,533	253		253
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous			14,689	14,689
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 36,308	1,598	\$ 14,689	\$ 16,287

* Specify nature of transaction.

Use () to denote reversal entries.

Note: Other Credits is amount transferred from prior owner, awaiting results of PSC audit to determine correct value

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Tomoka / Volusia

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					3,913
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					971
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					7,614
311	Pumping Equipment					6,352
320	Water Treatment Equipment					2,657
330	Distribution Reservoirs and Standpipes					2,900
331	Transmission and Distribution					10,713
333	Services					
334	Meters and Meter Installations					2,786
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					14,689
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 52,595

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)
301	Organization	\$ -	-	\$ -	-
302	Franchises	2,168	64		64
304	Structure and Improvements	(1,469)	681		681
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	13,107	346	1	347
308	Infiltration Galleries and				
309	Supply Mains	3,112	104		104
310	Power Generation Equipment	37,793	1,660	1	1,661
311	Pumping Equipment	101,342	-		
320	Water Treatment Equipment	(3,157)	-		
330	Distribution Reservoirs and	146,783	2,786		2,786
331	Transmission and Distribution	598,781	17,617	1	17,618
333	Services	44,414	1,112		1,112
334	Meters and Meter Installations	8,815	894		894
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(635)	-		
340	Office Furniture and Equipment	20,836	351		351
341	Transportation Equipment	5,205	3,017		3,017
342	Stores Equipment	275	-		
343	Tools, Shop and Garage Equipment	2,988	132		132
344	Laboratory Equipment	3,117	150		150
345	Power Operated Equipment	940	-		
346	Communication Equipment	15,141	620		620
347	Miscellaneous Equipment	7,329	372		372
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,006,885	29,906	\$ 3	\$ 29,909

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					2,232
304	Structure and Improvements					(788)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					13,454
308	Infiltration Galleries and Tunnels					
309	Supply Mains					3,216
310	Power Generation Equipment					39,454
311	Pumping Equipment					101,342
320	Water Treatment Equipment					(3,157)
330	Distribution Reservoirs and Standpipes					149,569
331	Transmission and Distribution					616,399
333	Services					45,526
334	Meters and Meter Installations					9,709
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(635)
340	Office Furniture and Equipment					21,187
341	Transportation Equipment					8,222
342	Stores Equipment					275
343	Tools, Shop and Garage Equipment					3,120
344	Laboratory Equipment					3,267
345	Power Operated Equipment					940
346	Communication Equipment					15,761
347	Miscellaneous Equipment					7,701
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 1,036,794

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Kingswood / Brevard

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 156
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 156

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Fern Terrace (Park) / Lake

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 10,544
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 10,544

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Friendly Center / Lake

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 7,467
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,379
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 8,846

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:

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

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 33,602
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 33,602

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Hobby Hills / Lake

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 7,063
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 7,063

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:

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

YEAR OF REPORT December 31, 2004
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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 40,380
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,379
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 41,759

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Imperial MobileTerr / Lake

YEAR OF REPORT December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 55,490
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,379
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 56,869

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:

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)	WATER (b)
Balance First of Year		\$ 3,577
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 3,577

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Palms Mobile HomePk / Lake

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 4,396
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 4,396

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Western Shores / Lake

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 162,121
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	14,023
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		14,023
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 176,144

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Tangerine / Orange

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 62,051
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,100
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,100
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 63,151

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:

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

YEAR OF REPORT December 31, 2004
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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 138,158
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 138,157

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:

Note: Debit to correct rounding in opening balance

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)	WATER (b)
Balance First of Year		\$ 49,244
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 49,244

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Gibsonia Estates / Polk

YEAR OF REPORT December 31, 2004
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**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 67,107
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	5,749
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		5,749
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 72,856

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:

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)	WATER (b)
Balance First of Year		\$ 223,113
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 223,113

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: OrangeHill / Polk

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 4,396
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 4,396

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:

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)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 33,967
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 33,967

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:

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)	WATER (b)
Balance First of Year		\$ 19,916
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 19,916

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:

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

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 22,437
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 22,437

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: River Grove / Putnam

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 27,487
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 27,488

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:

To correct rounding

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: St Johns Highlands / Putnam

YEAR OF REPORT December 31, 2004
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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 14,756
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 14,756

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:

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Welaka / Putnam

YEAR OF REPORT
 December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 13,745
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-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		\$ 13,745

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:

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

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 1,193,027
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	32,697
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		32,697
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 1,225,724

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:
