

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: Leisure Lakes / Highlands

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Meter fees | 6 | \$ 90.00 | \$ 540 |
| Water service fees | 6 | 143.00 | 858 |
| | - | - | |
| | - | - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | \$ 1,398 |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 69,842 |
| Debits during year: | |
| Accruals charged to Account | 1,615 |
| Other Debits (specify): | |
| Correct rounding | 1 |
| | |
| | |
| Total debits | 1,616 |
| Credits during year (specify): | |
| | |
| | |
| | |
| Total credits | |
| | |
| Balance end of year | \$ 71,458 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| | | \$ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 3,037 |
| Debits during year: | |
| Accruals charged to Account | 76 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 76 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 3,113 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| | | \$ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 13,085 |
| Debits during year: | |
| Accruals charged to Account | 551 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 551 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 13,636 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| | | \$ - | |
| | - | - | |
| | - | - | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 2,240 |
| Debits during year: | |
| Accruals charged to Account | 44 |
| Other Debits (specify): | |
| Correct rounding | 1 |
| | |
| Total debits | 45 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 2,285 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|-----------------|
| Meter fees | 2 | \$ 90.00 | \$ 180 |
| Water service fees | 2 | 143.00 | 286 |
| Water plant capacity | 2 | 700.00 | 1,400 |
| Water line extension | 2 | 446.00 | 892 |
| | | | |
| | | | |
| | | | |
| Total Credits | | | \$ 2,758 |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 9,952 |
| | |
| Debits during year: | |
| Accruals charged to Account | 1,064 |
| Other Debits (specify): | |
| Correct rounding | 1 |
| | |
| | |
| Total debits | 1,065 |
| | |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| | |
| Balance end of year | \$ 11,017 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|------------------------------|------------------------------|---------------|
| | | \$ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 12,397 |
| | |
| Debits during year: | |
| Accruals charged to Account | 486 |
| Other Debits (specify): | |
| Correct rounding | 1 |
| | |
| | |
| Total debits | 487 |
| | |
| Credits during year (specify): | |
| | |
| | |
| | |
| Total credits | |
| | |
| Balance end of year | \$ 12,884 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Meter fees | 6 | \$ 100.00 | \$ 600 |
| Water service fees | 5 | 36.00 | 180 |
| Water plant capacity | 5 | 64.00 | 320 |
| | - | - | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | \$ 1,100 |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 32,954 |
| Debits during year: | |
| Accruals charged to Account | 965 |
| Other Debits (specify): | |
| | |
| Total debits | 965 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 33,919 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|------------------------------|------------------------------|---------------|
| | | \$ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 20,894 |
| Debits during year: | |
| Accruals charged to Account | 615 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 615 |
| Credits during year (specify): | |
| Correct rounding | 1 |
| | |
| | |
| Total credits | 1 |
| Balance end of year | \$ 21,508 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|------------------------------|------------------------------|---------------|
| | | \$ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 67,656 |
| Debits during year: | |
| Accruals charged to Account | 2,889 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 2,889 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 70,545 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| _____ | _____ | \$ _____ - | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| Total Credits | | | N/A |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 1,486 |
| Debits during year: | |
| Accruals charged to Account | 93 |
| Other Debits (specify): | |
| Correct rounding | 1 |
| _____ | _____ |
| _____ | _____ |
| Total debits | 94 |
| Credits during year (specify): | |
| _____ | _____ |
| _____ | _____ |
| Total credits | _____ |
| Balance end of year | \$ 1,580 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|------------------------------|------------------------------|-----------------|
| Meter fees | 1 | \$ 90.00 | \$ 90 |
| Water service fees | 1 | 143.00 | 143 |
| Water plant capacity | 1 | 700.00 | 700 |
| Water line extension | 1 | 446.00 | 446 |
| | | | |
| | | | |
| | | | |
| Total Credits | | | \$ 1,379 |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 2,864 |
| Debits during year: | |
| Accruals charged to Account | 74 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 74 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 2,938 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| | | \$ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 8,165 |
| Debits during year: | |
| Accruals charged to Account | 207 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 207 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 8,372 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| | | \$ - | \$ - |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 23,072 |
| Debits during year: | |
| Accruals charged to Account | 324 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 324 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 23,396 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|------------------------------|------------------------------|---------------|
| _____ | _____ | \$ _____ - | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| Total Credits | | | N/A |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 1,452 |
| Debits during year: | |
| Accruals charged to Account | 82 |
| Other Debits (specify): | _____ |
| _____ | _____ |
| Total debits | 82 |
| Credits during year (specify): | _____ |
| _____ | _____ |
| Total credits | _____ |
| Balance end of year | \$ 1,534 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|------------------------------|------------------------------|---------------|
| | | \$ _____ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 2,337 |
| Debits during year: | |
| Accruals charged to Account | 87 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 87 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 2,424 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|------------------------------|------------------------------|---------------|
| | | \$ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 5,864 |
| Debits during year: | |
| Accruals charged to Account | 199 |
| Other Debits (specify): | |
| Correct rounding | 2 |
| | |
| | |
| Total debits | 201 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 6,065 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| | | \$ - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Credits | | | N/A |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 3,700 |
| Debits during year: | |
| Accruals charged to Account | 131 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 131 |
| Credits during year (specify): | |
| Correct rounding | 1 |
| | |
| | |
| Total credits | 1 |
| Balance end of year | \$ 3,830 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Meter fees | 22 | \$ 90.00 | \$ 1,980 |
| Water service fees | 21 | 143.00 | 3,003 |
| Water plant capacity | 21 | 700.00 | 14,700 |
| Water line extension | 21 | 446.00 | 9,366 |
| Various | | | 3,648 |
| | | | |
| | | | |
| Total Credits | | | \$ 32,697 |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 164,716 |
| Debits during year: | |
| Accruals charged to Account | 12,441 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 12,441 |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| Balance end of year | \$ 177,157 |

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

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

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|------------------------------|------------------------------|------------------------------|-------------------|
| Meter fees | 5 | \$ 90.00 | \$ 450 |
| Water service fees | 5 | 143.00 | 715 |
| Water plant capacity | 5 | 700.00 | 3,500 |
| Water line extension | 5 | 446.00 | 2,230 |
| Prepaid CIAC | | | 97,355 |
| | | | |
| | | | |
| Total Credits | | | \$ 104,250 |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

| DESCRIPTION (a) | WATER (b) |
|--------------------------------|--------------|
| Balance first of year | \$ 64,326 |
| | |
| Debits during year: | |
| Accruals charged to Account | 1,177 |
| Other Debits (specify): | |
| | |
| | |
| Total debits | 1,177 |
| | |
| Credits during year (specify): | |
| | |
| | |
| Total credits | |
| | |
| Balance end of year | \$ 65,503 |

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 59 | 61 | \$ 8,487 |
| 461.2 | Metered Sales to Commercial Customers | - | - | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 59 | 61 | 8,487 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 59 | 61 | 8,487 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 95 |
| | Total Other Water Revenues | | | \$ 95 |
| | Total Water Operating Revenues | | | \$ 8,582 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 209 | 206 | \$ 28,049 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 209 | 206 | 28,049 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 209 | 206 | 28,049 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 395 |
| | Total Other Water Revenues | | | \$ 395 |
| | Total Water Operating Revenues | | | \$ 28,444 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 276 | 281 | 24,699 |
| 461.2 | Metered Sales to Commercial Customers | 2 | 1 | 204 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 278 | 282 | 24,903 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 278 | 282 | 24,903 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 360 |
| | Total Other Water Revenues | | | \$ 360 |
| | Total Water Operating Revenues | | | \$ 25,263 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 192 | 195 | \$ 46,296 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 192 | 195 | 46,296 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 192 | 195 | 46,296 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 307 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 270 |
| | Total Other Water Revenues | | | \$ 577 |
| | Total Water Operating Revenues | | | \$ 46,873 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 173 | 176 | \$ 65,021 |
| 461.2 | Metered Sales to Commercial Customers | 1 | 1 | 69 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 174 | 177 | 65,090 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 174 | 177 | 65,090 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 215 |
| | Total Other Water Revenues | | | \$ 215 |
| | Total Water Operating Revenues | | | \$ 65,305 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 125 | 124 | \$ 21,482 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 125 | 124 | 21,482 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 125 | 124 | 21,482 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 185 |
| | Total Other Water Revenues | | | \$ 185 |
| | Total Water Operating Revenues | | | \$ 21,667 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 27 | 25 | \$ 4,493 |
| 461.2 | Metered Sales to Commercial Customers | 3 | 4 | 1,028 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 30 | 29 | 5,521 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 30 | 29 | 5,521 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 5 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 30 |
| | Total Other Water Revenues | | | \$ 35 |
| | Total Water Operating Revenues | | | \$ 5,556 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 112 | 108 | \$ 16,007 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 112 | 108 | 16,007 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 112 | 108 | 16,007 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 155 |
| | Total Other Water Revenues | | | \$ 155 |
| | Total Water Operating Revenues | | | \$ 16,162 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 95 | 97 | \$ 11,766 |
| 461.2 | Metered Sales to Commercial Customers | 1 | 1 | 480 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 96 | 98 | 12,246 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 96 | 98 | 12,246 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 290 |
| | Total Other Water Revenues | | | \$ 290 |
| | Total Water Operating Revenues | | | \$ 12,536 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 120 | 116 | \$ 16,558 |
| 461.2 | Metered Sales to Commercial Customers | 2 | 2 | 611 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 122 | 118 | 17,169 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 122 | 118 | 17,169 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 29 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 90 |
| | Total Other Water Revenues | | | \$ 119 |
| | Total Water Operating Revenues | | | \$ 17,288 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 245 | 244 | \$ 22,508 |
| 461.2 | Metered Sales to Commercial Customers | - | - | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 245 | 244 | 22,508 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 245 | 244 | 22,508 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 135 |
| | Total Other Water Revenues | | | \$ 135 |
| | Total Water Operating Revenues | | | \$ 22,643 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 34 | 34 | \$ 10,432 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 34 | 34 | 10,432 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 34 | 34 | 10,432 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 55 |
| | Total Other Water Revenues | | | \$ 55 |
| | Total Water Operating Revenues | | | \$ 10,487 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 60 | 58 | 4,273 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 60 | 58 | 4,273 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 60 | 58 | 4,273 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 90 |
| | Total Other Water Revenues | | | \$ 90 |
| | Total Water Operating Revenues | | | \$ 4,363 |

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Picciola Island / Lake

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 139 | 135 | \$ 22,121 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 139 | 135 | 22,121 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 139 | 135 | 22,121 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 135 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 200 |
| | Total Other Water Revenues | | | \$ 335 |
| | Total Water Operating Revenues | | | \$ 22,456 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 170 | 170 | \$ 34,245 |
| 461.2 | Metered Sales to Commercial Customers | 1 | 1 | 473 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 171 | 171 | 34,718 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 171 | 171 | 34,718 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 155 |
| | Total Other Water Revenues | | | \$ 155 |
| | Total Water Operating Revenues | | | \$ 34,873 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 68 | 71 | \$ 15,584 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 68 | 71 | 15,584 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 68 | 71 | 15,584 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 319 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 120 |
| | Total Other Water Revenues | | | \$ 439 |
| | Total Water Operating Revenues | | | \$ 16,023 |

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

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Silver Lake Estates / Lake

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 1,118 | 1,120 | \$ 180,271 |
| 461.2 | Metered Sales to Commercial Customers | 4 | 2 | 3,803 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | 206 |
| | Total Metered Sales | 1,122 | 1,122 | 184,280 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 1,122 | 1,122 | 184,280 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 512 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 1,180 |
| | Total Other Water Revenues | | | \$ 1,692 |
| | Total Water Operating Revenues | | | \$ 185,972 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 116 | 109 | \$ 20,847 |
| 461.2 | Metered Sales to Commercial Customers | 2 | 2 | 3,218 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 118 | 111 | 24,065 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 118 | 111 | 24,065 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 195 |
| | Total Other Water Revenues | | | \$ 195 |
| | Total Water Operating Revenues | | | \$ 24,260 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 9 | 9 | \$ 2,292 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 9 | 9 | 2,292 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 9 | 9 | 2,292 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 20 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 65 |
| | Total Other Water Revenues | | | \$ 85 |
| | Total Water Operating Revenues | | | \$ 2,377 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 321 | 324 | \$ 34,781 |
| 461.2 | Metered Sales to Commercial Customers | 15 | 14 | 8,171 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 336 | 338 | 42,952 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 336 | 338 | 42,952 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 510 |
| | Total Other Water Revenues | | | \$ 510 |
| | Total Water Operating Revenues | | | \$ 43,462 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 145 | 145 | \$ 24,433 |
| 461.2 | Metered Sales to Commercial Customers | 1 | 1 | 599 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 146 | 146 | 25,032 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 146 | 146 | 25,032 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 19 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 105 |
| | Total Other Water Revenues | | | \$ 124 |
| | Total Water Operating Revenues | | | \$ 25,156 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 395 | 404 | \$ 36,882 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 395 | 404 | 36,882 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 395 | 404 | 36,882 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 254 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 681 |
| | Total Other Water Revenues | | | \$ 935 |
| | Total Water Operating Revenues | | | \$ 37,817 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 236 | 240 | 29,268 |
| 461.2 | Metered Sales to Commercial Customers | 4 | 5 | 1,297 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | 17 | 16 | 8,811 |
| | Total Metered Sales | 257 | 261 | 39,376 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 257 | 261 | 39,376 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 372 |
| | Total Other Water Revenues | | | \$ 372 |
| | Total Water Operating Revenues | | | \$ 39,748 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 1,179 | 1,159 | \$ 159,259 |
| 461.2 | Metered Sales to Commercial Customers | 3 | 4 | 3,799 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 1,182 | 1,163 | 163,058 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | 4 | 3 | 329 |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 1,186 | 1,166 | 163,387 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 2,025 |
| | Total Other Water Revenues | | | \$ 2,025 |
| | Total Water Operating Revenues | | | \$ 165,412 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 498 | 495 | \$ 29,072 |
| 461.2 | Metered Sales to Commercial Customers | 6 | 6 | 2,376 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 504 | 501 | 31,448 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 504 | 501 | 31,448 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 590 |
| | Total Other Water Revenues | | | \$ 590 |
| | Total Water Operating Revenues | | | \$ 32,038 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 160 | 155 | \$ 9,126 |
| 461.2 | Metered Sales to Commercial Customers | 21 | 23 | 1,208 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 181 | 178 | 10,334 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 181 | 178 | 10,334 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 425 |
| | Total Other Water Revenues | | | \$ 425 |
| | Total Water Operating Revenues | | | \$ 10,759 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 806 | 802 | \$ 63,172 |
| 461.2 | Metered Sales to Commercial Customers | 13 | 14 | 2,004 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 819 | 816 | 65,176 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | 139 |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 819 | 816 | 65,315 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 1,520 |
| | Total Other Water Revenues | | | \$ 1,520 |
| | Total Water Operating Revenues | | | \$ 66,835 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 230 | 168 | \$ 16,391 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 230 | 168 | 16,391 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 230 | 168 | 16,391 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 290 |
| | Total Other Water Revenues | | | \$ 290 |
| | Total Water Operating Revenues | | | \$ 16,681 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 67 | 67 | \$ 7,695 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 67 | 67 | 7,695 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 67 | 67 | 7,695 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 90 |
| | Total Other Water Revenues | | | \$ 90 |
| | Total Water Operating Revenues | | | \$ 7,785 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 47 | 48 | \$ 8,146 |
| 461.2 | Metered Sales to Commercial Customers | 3 | 3 | 4,905 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | 1 | 2 | 4,614 |
| | Total Metered Sales | 51 | 53 | 17,665 |
| | Fire Protection Revenue: | | | |
| 462.1 | Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 51 | 53 | 17,665 |
| | Other Water Revenues: | | | |
| 469 | Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 15 |
| | Total Other Water Revenues | | | \$ 15 |
| | Total Water Operating Revenues | | | \$ 17,680 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 176 | 174 | \$ 17,880 |
| 461.2 | Metered Sales to Commercial Customers | 1 | 1 | 870 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 177 | 175 | 18,750 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 177 | 175 | 18,750 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 402 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 285 |
| | Total Other Water Revenues | | | \$ 687 |
| | Total Water Operating Revenues | | | \$ 19,437 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 268 | 239 | \$ 37,309 |
| 461.2 | Metered Sales to Commercial Customers | 3 | 4 | 699 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 271 | 243 | 38,008 |
| | Fire Protection Revenue: | | | |
| 462.1 | Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 271 | 243 | 38,008 |
| | Other Water Revenues: | | | |
| 469 | Guaranteed Revenues | | | 140 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 420 |
| | Total Other Water Revenues | | | \$ 560 |
| | Total Water Operating Revenues | | | \$ 38,568 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 107 | 105 | 16,929 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 107 | 105 | 16,929 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 107 | 105 | 16,929 |
| | Other Water Revenues: | | | |
| 469 | Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 87 |
| | Total Other Water Revenues | | | \$ 87 |
| | Total Water Operating Revenues | | | \$ 17,016 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 154 | 153 | \$ 24,972 |
| 461.2 | Metered Sales to Commercial Customers | 9 | 10 | 6,264 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 163 | 163 | 31,236 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 163 | 163 | 31,236 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 230 |
| | Total Other Water Revenues | | | \$ 230 |
| | Total Water Operating Revenues | | | \$ 31,466 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 106 | 106 | \$ 16,873 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 106 | 106 | 16,873 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 106 | 106 | 16,873 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 75 |
| | Total Other Water Revenues | | | \$ 75 |
| | Total Water Operating Revenues | | | \$ 16,948 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 48 | 46 | \$ 7,305 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 48 | 46 | 7,305 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 48 | 46 | 7,305 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 90 |
| | Total Other Water Revenues | | | \$ 90 |
| | Total Water Operating Revenues | | | \$ 7,395 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 39 | 37 | \$ 6,015 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 39 | 37 | 6,015 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 39 | 37 | 6,015 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 270 |
| | Total Other Water Revenues | | | \$ 270 |
| | Total Water Operating Revenues | | | \$ 6,285 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 96 | 96 | \$ 10,927 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 96 | 96 | 10,927 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 96 | 96 | 10,927 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 90 |
| | Total Other Water Revenues | | | \$ 90 |
| | Total Water Operating Revenues | | | \$ 11,017 |

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

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 99 | 94 | \$ 13,733 |
| 461.2 | Metered Sales to Commercial Customers | 1 | 1 | 109 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 100 | 95 | 13,842 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 100 | 95 | 13,842 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 150 |
| | Total Other Water Revenues | | | \$ 150 |
| | Total Water Operating Revenues | | | \$ 13,992 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 28 | 28 | \$ 2,868 |
| 461.2 | Metered Sales to Commercial Customers | - | - | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 28 | 28 | 2,868 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 28 | 28 | 2,868 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 30 |
| | Total Other Water Revenues | | | \$ 30 |
| | Total Water Operating Revenues | | | \$ 2,898 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 1,100 | 1,181 | \$ 259,077 |
| 461.2 | Metered Sales to Commercial Customers | 13 | 19 | 9,897 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 1,113 | 1,200 | 268,974 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | 9 | 9 | 7,930 |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 1,122 | 1,209 | 276,904 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 16,440 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 3,174 |
| | Total Other Water Revenues | | | \$ 19,614 |
| | Total Water Operating Revenues | | | \$ 296,518 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 60 | 60 | \$ 14,953 |
| 461.2 | Metered Sales to Commercial Customers | | | |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 60 | 60 | 14,953 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 60 | 60 | 14,953 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 110 |
| | Total Other Water Revenues | | | \$ 110 |
| | Total Water Operating Revenues | | | \$ 15,063 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 113 | 112 | \$ 8,078 |
| 461.2 | Metered Sales to Commercial Customers | - | 3 | 142 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | 1 | - | 50 |
| | Total Metered Sales | 114 | 115 | 8,270 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 114 | 115 | 8,270 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 165 |
| | Total Other Water Revenues | | | \$ 165 |
| | Total Water Operating Revenues | | | \$ 8,435 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 265 | 261 | \$ 19,590 |
| 461.2 | Metered Sales to Commercial Customers | 3 | 5 | 592 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 268 | 266 | 20,182 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 268 | 266 | 20,182 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 140 |
| | Total Other Water Revenues | | | \$ 140 |
| | Total Water Operating Revenues | | | \$ 20,322 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------|--|------------------------------------|-------------------------------|-------------|
| 460 | Water Sales: Unmetered Water Revenue | | | |
| | Metered Water Revenue: | | | |
| 461.1 | Metered Sales to Residential Customers | 432 | 442 | \$ 73,004 |
| 461.2 | Metered Sales to Commercial Customers | 17 | 16 | 6,567 |
| 461.3 | Metered Sales to Industrial Customers | | | |
| 461.4 | Metered Sales to Public Authorities | | | |
| 461.5 | Metered Sales to Multiple Family Dwellings | | | |
| | Total Metered Sales | 449 | 458 | 79,571 |
| 462.1 | Fire Protection Revenue: Public Fire Protection | | | |
| 462.2 | Private Fire Protection | | | |
| | Total Fire Protection Revenue | | | |
| 464 | Other Sales to Public Authorities | | | |
| 465 | Sales to Irrigation Customers | | | |
| 466 | Sales for Resale | | | |
| 467 | Interdepartmental Sales | | | |
| | Total Water Sales | 449 | 458 | 79,571 |
| 469 | Other Water Revenues: Guaranteed Revenues | | | 2,015 |
| 470 | Forfeited Discounts | | | |
| 471 | Miscellaneous Service Revenues | | | |
| 472 | Rents From Water Property | | | |
| 473 | Interdepartmental Rents | | | |
| 474 | Other Water Revenues | | | 830 |
| | Total Other Water Revenues | | | \$ 2,845 |
| | Total Water Operating Revenues | | | \$ 82,416 |

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

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 3,059 | \$ 305 | \$ 83 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 98 | | |
| 604 | Employee Pensions and Benefits | 1,252 | | |
| 610 | Purchased Water | 1,260 | 1,260 | |
| 615 | Purchased Power | 59 | 53 | |
| 616 | Fuel for Power Purchased | 9 | 9 | |
| 618 | Chemicals | 13 | | |
| 620 | Materials and Supplies | 132 | 13 | 17 |
| 631 | Contractual Services - Engineering | 21 | | |
| 632 | Contractual Services - Accounting | 269 | | |
| 633 | Contractual Services - Legal | 885 | | |
| 634 | Contractual Services - Mgt. Fees | 973 | | |
| 635 | Contractual Services - Testing | 642 | | |
| 636 | Contractual Services - Other | 261 | | |
| 641 | Rental of Building/Real Property | 50 | | |
| 642 | Rental of Equipment | 21 | | |
| 650 | Transportation Expense | 428 | | |
| 656 | Insurance - Vehicle | 92 | | |
| 657 | Insurance - General Liability | 103 | | |
| 658 | Insurance - Workmens Comp. | 191 | | |
| 659 | Insurance - Other | 144 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case Expense | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 729 | | |
| 675 | Miscellaneous Expenses | 710 | | |
| Total Water Utility Expenses | | \$ 11,401 | \$ 1,640 | \$ 100 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMIN. & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 909 | \$ 165 | \$ 106 | \$ 374 | \$ 524 | \$ 593 |
| | | | | | 98 |
| | | | | | 1,252 |
| | | | | | 6 |
| 13 | | | | | |
| 8 | 13 | 38 | 15 | | 28 |
| | | | | | 21 |
| | | | | | 269 |
| | | | | | 885 |
| | | | | | 973 |
| 642 | | | | | |
| | | | 11 | 168 | 82 |
| | | | | | 50 |
| | | | | | 21 |
| | | 75 | | | 353 |
| | | | | | 92 |
| | | | | | 103 |
| | | | | | 191 |
| | | | | | 144 |
| | | | | | |
| | | | | 729 | |
| | | | | 6 | 704 |
| \$ 1,572 | \$ 178 | \$ 219 | \$ 400 | \$ 1,427 | \$ 5,865 |

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

YEAR OF REPORT
December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|---|------------------------|--|---|
| 601 | Salaries and Wages - Employees | \$ 6,020 | \$ 368 | \$ 127 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 348 | | |
| 604 | Employee Pensions and Benefits | 4,451 | | |
| 610 | Purchased Water | 22,065 | 22,065 | |
| 615 | Purchased Power | 210 | 189 | |
| 616 | Fuel for Power Purchased | 31 | 31 | |
| 618 | Chemicals | 46 | | |
| 620 | Materials and Supplies | 469 | 45 | 61 |
| 631 | Contractual Services - Engineering | 76 | | |
| 632 | Contractual Services - Accounting | 955 | | |
| 633 | Contractual Services - Legal | 3,146 | | |
| 634 | Contractual Services - Mgt. Fees | 3,461 | | |
| 635 | Contractual Services - Testing | 771 | | |
| 636 | Contractual Services - Other | 931 | | |
| 641 | Rental of Building/Real Property | 179 | | |
| 642 | Rental of Equipment | 76 | | |
| 650 | Transportation Expense | 1,520 | | |
| 656 | Insurance - Vehicle | 326 | | |
| 657 | Insurance - General Liability | 368 | | |
| 658 | Insurance - Workmens Comp. | 680 | | |
| 659 | Insurance - Other | 512 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 4,731 | | |
| 675 | Miscellaneous Expenses | 2,550 | | |
| Total Water Utility Expenses | | \$ 53,922 | \$ 22,698 | \$ 188 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 880 | \$ 203 | \$ 139 | \$ 733 | \$ 1,463 | \$ 2,107 |
| | | | | | 348 |
| | | | | | 4,451 |
| | | | | | 21 |
| 46 | | | | | |
| 30 | 45 | 135 | 55 | | 98 |
| | | | | | 76 |
| | | | | | 955 |
| | | | | | 3,146 |
| | | | | | 3,461 |
| 771 | | | | | |
| | 1 | | 41 | 598 | 291 |
| | | | | | 179 |
| | | | | | 76 |
| | | 266 | | | 1,254 |
| | | | | | 326 |
| | | | | | 368 |
| | | | | | 680 |
| | | | | | 512 |
| | | | | 4,731 | |
| | | | | 21 | 2,529 |
| \$ 1,727 | \$ 249 | \$ 540 | \$ 829 | \$ 6,813 | \$ 20,878 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 6,580 | \$ 97 | \$ - |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 685 | | |
| 604 | Employee Pensions and Benefits | 6,174 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,538 | | |
| 616 | Fuel for Power Purchased | 812 | 38 | |
| 618 | Chemicals | 966 | | |
| 620 | Materials and Supplies | 442 | 56 | 75 |
| 631 | Contractual Services - Engineering | 139 | | |
| 632 | Contractual Services - Accounting | 860 | | |
| 633 | Contractual Services - Legal | 5,223 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 1,152 | | |
| 636 | Contractual Services - Other | 7,505 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 304 | | |
| 650 | Transportation Expense | 808 | | |
| 656 | Insurance - Vehicle | 135 | | |
| 657 | Insurance - General Liability | 6 | | |
| 658 | Insurance - Workmens Comp. | 392 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,570 | | |
| 675 | Miscellaneous Expenses | 4,364 | | |
| Total Water Utility Expenses | | \$ 40,655 | \$ 191 | \$ 75 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 24 | \$ 476 | \$ - | \$ 16 | \$ 706 | \$ 5,261 |
| | | | | | 685 |
| | | | | | 6,174 |
| | | | | | 62 |
| 1,476 | | | | | |
| 774 | | | | | |
| 966 | | | | | |
| 42 | 82 | 76 | 60 | | 51 |
| | | | | | 139 |
| | | | | | 860 |
| | | | | | 5,223 |
| 1,152 | | | | | |
| 3,535 | 288 | | 1,452 | 1,357 | 873 |
| | | | | | 304 |
| | | 547 | | | 261 |
| | | | | | 135 |
| | | | | | 6 |
| | | | | | 392 |
| | | | | 2,570 | |
| | | | | 46 | 4,318 |
| \$ 7,969 | \$ 846 | \$ 623 | \$ 1,528 | \$ 4,679 | \$ 24,744 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 6,092 | \$ 853 | \$ 3 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 301 | | |
| 604 | Employee Pensions and Benefits | 3,853 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,360 | 1,342 | |
| 616 | Fuel for Power Purchased | 297 | 27 | |
| 618 | Chemicals | 151 | | |
| 620 | Materials and Supplies | 1,137 | 43 | 65 |
| 631 | Contractual Services - Engineering | 66 | | |
| 632 | Contractual Services - Accounting | 827 | | |
| 633 | Contractual Services - Legal | 2,724 | | |
| 634 | Contractual Services - Mgt. Fees | 2,997 | | |
| 635 | Contractual Services - Testing | 885 | | |
| 636 | Contractual Services - Other | 1,149 | | |
| 641 | Rental of Building/Real Property | 154 | | |
| 642 | Rental of Equipment | 66 | | |
| 650 | Transportation Expense | 1,316 | | |
| 656 | Insurance - Vehicle | 283 | | |
| 657 | Insurance - General Liability | 318 | | |
| 658 | Insurance - Workmens Comp. | 589 | | |
| 659 | Insurance - Other | 443 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 3,024 | | |
| 675 | Miscellaneous Expenses | 2,254 | | |
| Total Water Utility Expenses | | \$ 30,286 | \$ 2,265 | \$ 68 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,411 | \$ 230 | \$ 49 | \$ 234 | \$ 1,488 | \$ 1,824 |
| | | | | | 301 |
| | | | | | 3,853 |
| | | | | | 18 |
| 270 | | | | | |
| 151 | | | | | |
| 26 | 39 | 117 | 762 | | 85 |
| | | | | | 66 |
| | | | | | 827 |
| | | | | | 2,724 |
| | | | | | 2,997 |
| 885 | | | | | |
| 180 | 11 | 29 | 160 | 517 | 252 |
| | | | | | 154 |
| | | | | | 66 |
| | | 231 | | | 1,085 |
| | | | | | 283 |
| | | | | | 318 |
| | | | | | 589 |
| | | | | | 443 |
| | | | | | |
| | | | | 3,024 | |
| | | | | 18 | 2,236 |
| \$ 2,923 | \$ 280 | \$ 426 | \$ 1,156 | \$ 5,047 | \$ 18,121 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 5,522 | \$ 805 | \$ 186 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 268 | | |
| 604 | Employee Pensions and Benefits | 3,430 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 703 | 687 | |
| 616 | Fuel for Power Purchased | 746 | 24 | |
| 618 | Chemicals | 36 | | |
| 620 | Materials and Supplies | 682 | 35 | 47 |
| 631 | Contractual Services - Engineering | 59 | | |
| 632 | Contractual Services - Accounting | 736 | | |
| 633 | Contractual Services - Legal | 2,424 | | |
| 634 | Contractual Services - Mgt. Fees | 2,667 | | |
| 635 | Contractual Services - Testing | 615 | | |
| 636 | Contractual Services - Other | 1,072 | 14 | |
| 641 | Rental of Building/Real Property | 138 | | |
| 642 | Rental of Equipment | 58 | | |
| 650 | Transportation Expense | 1,171 | | |
| 656 | Insurance - Vehicle | 252 | | |
| 657 | Insurance - General Liability | 283 | | |
| 658 | Insurance - Workmens Comp. | 524 | | |
| 659 | Insurance - Other | 395 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 49,795 | | |
| 675 | Miscellaneous Expenses | 2,366 | | |
| Total Water Utility Expenses | | \$ 73,942 | \$ 1,565 | \$ 233 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,203 | \$ 290 | \$ 174 | \$ 250 | \$ 990 | \$ 1,624 |
| | | | | | 268 |
| | | | | | 3,430 |
| | | | | | 16 |
| 722 | | | | | |
| 36 | | | | | |
| 23 | 35 | 104 | 363 | | 75 |
| | | | | | 59 |
| | | | | | 736 |
| | | | | | 2,424 |
| | | | | | 2,667 |
| 615 | | | | | |
| 270 | 1 | 29 | 73 | 460 | 225 |
| | | | | | 138 |
| | | | | | 58 |
| | | 205 | | | 966 |
| | | | | | 252 |
| | | | | | 283 |
| | | | | | 524 |
| | | | | | 395 |
| | | | | 49,795 | |
| | | | | 16 | 2,350 |
| \$ 2,869 | \$ 326 | \$ 512 | \$ 686 | \$ 51,261 | \$ 16,490 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 3,867 | \$ 508 | \$ 2 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 188 | | |
| 604 | Employee Pensions and Benefits | 2,410 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,000 | 989 | |
| 616 | Fuel for Power Purchased | 488 | 17 | |
| 618 | Chemicals | 148 | | |
| 620 | Materials and Supplies | 574 | 24 | 33 |
| 631 | Contractual Services - Engineering | 41 | | |
| 632 | Contractual Services - Accounting | 517 | | |
| 633 | Contractual Services - Legal | 1,703 | | |
| 634 | Contractual Services - Mgt. Fees | 1,873 | | |
| 635 | Contractual Services - Testing | 791 | | |
| 636 | Contractual Services - Other | 906 | | |
| 641 | Rental of Building/Real Property | 97 | | |
| 642 | Rental of Equipment | 41 | | |
| 650 | Transportation Expense | 822 | | |
| 656 | Insurance - Vehicle | 177 | | |
| 657 | Insurance - General Liability | 199 | | |
| 658 | Insurance - Workmens Comp. | 368 | | |
| 659 | Insurance - Other | 277 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,314 | | |
| 675 | Miscellaneous Expenses | 1,646 | | |
| Total Water Utility Expenses | | \$ 20,447 | \$ 1,538 | \$ 35 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,220 | \$ 26 | \$ 59 | \$ 180 | \$ 732 | \$ 1,140 |
| | | | | | 188 |
| | | | | | 2,410 |
| | | | | | 11 |
| 471 | | | | | |
| 148 | | | | | |
| 16 | 24 | 73 | 351 | | 53 |
| | | | | | 41 |
| | | | | | 517 |
| | | | | | 1,703 |
| | | | | | 1,873 |
| 791 | | | | | |
| 180 | 1 | 29 | 128 | 410 | 158 |
| | | | | | 97 |
| | | | | | 41 |
| | | 144 | | | 678 |
| | | | | | 177 |
| | | | | | 199 |
| | | | | | 368 |
| | | | | | 277 |
| | | | | 2,314 | |
| | | | | 11 | 1,635 |
| \$ 2,826 | \$ 51 | \$ 305 | \$ 659 | \$ 3,467 | \$ 11,566 |

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

YEAR OF REPORT
December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,600 | \$ 619 | \$ 191 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 39 | | |
| 604 | Employee Pensions and Benefits | 502 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 270 | 268 | |
| 616 | Fuel for Power Purchased | 3 | 3 | |
| 618 | Chemicals | 73 | | |
| 620 | Materials and Supplies | 221 | 5 | 7 |
| 631 | Contractual Services - Engineering | 9 | | |
| 632 | Contractual Services - Accounting | 108 | | |
| 633 | Contractual Services - Legal | 354 | | |
| 634 | Contractual Services - Mgt. Fees | 389 | | |
| 635 | Contractual Services - Testing | 660 | | |
| 636 | Contractual Services - Other | 442 | 14 | |
| 641 | Rental of Building/Real Property | 20 | | |
| 642 | Rental of Equipment | 9 | | |
| 650 | Transportation Expense | 171 | | |
| 656 | Insurance - Vehicle | 37 | | |
| 657 | Insurance - General Liability | 41 | | |
| 658 | Insurance - Workmens Comp. | 77 | | |
| 659 | Insurance - Other | 58 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 333 | | |
| 675 | Miscellaneous Expenses | 354 | | |
| Total Water Utility Expenses | | \$ 6,770 | \$ 909 | \$ 198 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 925 | \$ 161 | \$ 108 | \$ 92 | \$ 267 | \$ 237 |
| | | | | | 39 |
| | | | | | 502 |
| | | | | | 2 |
| 73 | | | | | |
| 3 | 5 | 15 | 175 | | 11 |
| | | | | | 9 |
| | | | | | 108 |
| | | | | | 354 |
| | | | | | 389 |
| 660 | | | | | |
| 180 | | 103 | 45 | 67 | 33 |
| | | | | | 20 |
| | | | | | 9 |
| | | 30 | | | 141 |
| | | | | | 37 |
| | | | | | 41 |
| | | | | | 77 |
| | | | | | 58 |
| | | | | | |
| | | | | 333 | |
| | | | | 2 | 352 |
| \$ 1,841 | \$ 166 | \$ 256 | \$ 312 | \$ 669 | \$ 2,419 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 4,952 | \$ 1,160 | \$ 28 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 165 | | |
| 604 | Employee Pensions and Benefits | 2,120 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 851 | 841 | |
| 616 | Fuel for Power Purchased | 15 | 15 | |
| 618 | Chemicals | 49 | | |
| 620 | Materials and Supplies | 663 | 21 | 29 |
| 631 | Contractual Services - Engineering | 36 | | |
| 632 | Contractual Services - Accounting | 455 | | |
| 633 | Contractual Services - Legal | 1,498 | | |
| 634 | Contractual Services - Mgt. Fees | 1,649 | | |
| 635 | Contractual Services - Testing | 1,164 | | |
| 636 | Contractual Services - Other | 888 | 14 | |
| 641 | Rental of Building/Real Property | 85 | | |
| 642 | Rental of Equipment | 36 | | |
| 650 | Transportation Expense | 724 | | |
| 656 | Insurance - Vehicle | 155 | | |
| 657 | Insurance - General Liability | 175 | | |
| 658 | Insurance - Workmens Comp. | 324 | | |
| 659 | Insurance - Other | 244 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,345 | | |
| 675 | Miscellaneous Expenses | 1,282 | | |
| Total Water Utility Expenses | | \$ 19,875 | \$ 2,051 | \$ 57 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,656 | \$ 309 | \$ 63 | \$ 206 | \$ 526 | \$ 1,004 |
| | | | | | 165 |
| | | | | | 2,120 |
| | | | | | 10 |
| 49 | | | | | |
| 14 | 21 | 64 | 467 | | 47 |
| | | | | | 36 |
| | | | | | 455 |
| | | | | | 1,498 |
| | | | | | 1,649 |
| 1,164 | | | | | |
| 360 | 1 | 29 | 60 | 285 | 139 |
| | | | | | 85 |
| | | | | | 36 |
| | | 127 | | | 597 |
| | | | | | 155 |
| | | | | | 175 |
| | | | | | 324 |
| | | | | | 244 |
| | | | | 2,345 | |
| | | | | 10 | 1,272 |
| \$ 3,243 | \$ 331 | \$ 283 | \$ 733 | \$ 3,166 | \$ 10,011 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 4,133 | \$ 715 | \$ 2 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 156 | | |
| 604 | Employee Pensions and Benefits | 2,005 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 763 | 753 | |
| 616 | Fuel for Power Purchased | 14 | 14 | |
| 618 | Chemicals | 86 | | |
| 620 | Materials and Supplies | 325 | 20 | 27 |
| 631 | Contractual Services - Engineering | 155 | | |
| 632 | Contractual Services - Accounting | 430 | | |
| 633 | Contractual Services - Legal | 1,417 | | |
| 634 | Contractual Services - Mgt. Fees | 1,559 | | |
| 635 | Contractual Services - Testing | 1,290 | | |
| 636 | Contractual Services - Other | 633 | 14 | |
| 641 | Rental of Building/Real Property | 81 | | |
| 642 | Rental of Equipment | 34 | | |
| 650 | Transportation Expense | 684 | | |
| 656 | Insurance - Vehicle | 147 | | |
| 657 | Insurance - General Liability | 166 | | |
| 658 | Insurance - Workmens Comp. | 306 | | |
| 659 | Insurance - Other | 231 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 3,071 | | |
| 675 | Miscellaneous Expenses | 1,521 | | |
| Total Water Utility Expenses | | \$ 19,207 | \$ 1,516 | \$ 29 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,270 | \$ 28 | \$ 112 | \$ 166 | \$ 856 | \$ 984 |
| | | | | | 156 |
| | | | | | 2,005 |
| | | | | | 10 |
| 86 | | | | | |
| 13 | 20 | 61 | 140 | | 44 |
| | | 121 | | | 34 |
| | | | | | 430 |
| | | | | | 1,417 |
| | | | | | 1,559 |
| 1,290 | | | | | |
| 180 | 1 | | 38 | 269 | 131 |
| | | | | | 81 |
| | | | | | 34 |
| | | 120 | | | 564 |
| | | | | | 147 |
| | | | | | 166 |
| | | | | | 306 |
| | | | | | 231 |
| | | | | 3,071 | |
| | | | | 9 | 1,512 |
| \$ 2,839 | \$ 49 | \$ 414 | \$ 344 | \$ 4,205 | \$ 9,811 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,690 | \$ (691) | \$ - |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 148 | | |
| 604 | Employee Pensions and Benefits | 881 | | |
| 610 | Purchased Water | 12,547 | 12,547 | |
| 615 | Purchased Power | 45 | | |
| 616 | Fuel for Power Purchased | 17 | 17 | |
| 618 | Chemicals | 949 | | |
| 620 | Materials and Supplies | 145 | 24 | 33 |
| 631 | Contractual Services - Engineering | 33 | | |
| 632 | Contractual Services - Accounting | 185 | | |
| 633 | Contractual Services - Legal | 1,196 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 634 | | |
| 636 | Contractual Services - Other | 473 | | |
| 641 | Rental of Building/Real Property | (18) | | |
| 642 | Rental of Equipment | 87 | | |
| 650 | Transportation Expense | 352 | | |
| 656 | Insurance - Vehicle | 61 | | |
| 657 | Insurance - General Liability | 69 | | |
| 658 | Insurance - Workmens Comp. | 108 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 160 | | |
| 675 | Miscellaneous Expenses | 2,351 | | |
| Total Water Utility Expenses | | \$ 23,113 | \$ 11,897 | \$ 33 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 451 | \$ 36 | \$ - | \$ 135 | \$ 135 | \$ 2,624 |
| | | | | | 148 |
| | | | | | 881 |
| | | | | | 45 |
| 949 | | | | | |
| | 9 | 18 | 27 | | 34 |
| | | | | | 33 |
| | | | | | 185 |
| | | | | | 1,196 |
| 634 | | | | | |
| 38 | 15 | 13 | 63 | 270 | 74 |
| | | | | | (18) |
| | | | | | 87 |
| | | 164 | | | 188 |
| | | | | | 61 |
| | | | | | 69 |
| | | | | | 108 |
| | | | | | |
| | | | | 160 | |
| | | | | 33 | 2,318 |
| \$ 2,072 | \$ 60 | \$ 195 | \$ 225 | \$ 598 | \$ 8,033 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 7,572 | \$ 1,013 | \$ 4 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 369 | | |
| 604 | Employee Pensions and Benefits | 4,722 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 342 | 320 | |
| 616 | Fuel for Power Purchased | 95 | 33 | |
| 618 | Chemicals | 245 | | |
| 620 | Materials and Supplies | 3,053 | 48 | 65 |
| 631 | Contractual Services - Engineering | 81 | | |
| 632 | Contractual Services - Accounting | 1,013 | | |
| 633 | Contractual Services - Legal | 3,337 | | |
| 634 | Contractual Services - Mgt. Fees | 3,671 | | |
| 635 | Contractual Services - Testing | 1,065 | | |
| 636 | Contractual Services - Other | 1,398 | | |
| 641 | Rental of Building/Real Property | 190 | | |
| 642 | Rental of Equipment | 80 | | |
| 650 | Transportation Expense | 1,613 | | |
| 656 | Insurance - Vehicle | 346 | | |
| 657 | Insurance - General Liability | 390 | | |
| 658 | Insurance - Workmens Comp. | 722 | | |
| 659 | Insurance - Other | 543 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case Expense | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,715 | | |
| 675 | Miscellaneous Expenses | 2,373 | | 15 |
| Total Water Utility Expenses | | \$ 35,935 | \$ 1,414 | \$ 84 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMIN. & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,330 | \$ 209 | \$ 249 | \$ 1,258 | \$ 1,275 | \$ 2,234 |
| | | | | | 369 |
| | | | | | 4,722 |
| | | | | | 22 |
| 62 | | | | | |
| 245 | | | | | |
| 31 | 48 | 143 | 2,614 | | 104 |
| | | | | | 81 |
| | | | | | 1,013 |
| | | | | | 3,337 |
| | | | | | 3,671 |
| 1,065 | | | | | |
| 180 | 1 | 29 | 85 | 794 | 309 |
| | | | | | 190 |
| | | | | | 80 |
| | | 283 | | | 1,330 |
| | | | | | 346 |
| | | | | | 390 |
| | | | | | 722 |
| | | | | | 543 |
| | | | | | |
| | | | | | |
| | | | | 2,715 | |
| | | | | 22 | 2,336 |
| \$ 2,913 | \$ 258 | \$ 704 | \$ 3,957 | \$ 4,806 | \$ 21,799 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,738 | \$ 582 | \$ 29 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 53 | | |
| 604 | Employee Pensions and Benefits | 675 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 218 | 215 | |
| 616 | Fuel for Power Purchased | 5 | 5 | |
| 618 | Chemicals | 127 | | |
| 620 | Materials and Supplies | 638 | 7 | 9 |
| 631 | Contractual Services - Engineering | 12 | | |
| 632 | Contractual Services - Accounting | 145 | | |
| 633 | Contractual Services - Legal | 477 | | |
| 634 | Contractual Services - Mgt. Fees | 525 | | |
| 635 | Contractual Services - Testing | 822 | | |
| 636 | Contractual Services - Other | 1,106 | | |
| 641 | Rental of Building/Real Property | 27 | | |
| 642 | Rental of Equipment | 11 | | |
| 650 | Transportation Expense | 230 | | |
| 656 | Insurance - Vehicle | 49 | | |
| 657 | Insurance - General Liability | 56 | | |
| 658 | Insurance - Workmens Comp. | 103 | | |
| 659 | Insurance - Other | 78 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 387 | | |
| 675 | Miscellaneous Expenses | 617 | | 15 |
| Total Water Utility Expenses | | \$ 9,099 | \$ 809 | \$ 53 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,140 | \$ 74 | \$ 40 | \$ 82 | \$ 465 | \$ 326 |
| | | | | | 53 |
| | | | | | 675 |
| | | | | | 3 |
| 127 | | | | | 15 |
| 4 | 7 | 20 | 576 | | 12 |
| | | | | | 145 |
| | | | | | 477 |
| | | | | | 525 |
| 822 | | | | | 44 |
| 718 | | 29 | 188 | 127 | 27 |
| | | | | | 11 |
| | | 40 | | | 190 |
| | | | | | 49 |
| | | | | | 56 |
| | | | | | 103 |
| | | | | | 78 |
| | | | | | |
| | | | | 387 | |
| | | | | 3 | 599 |
| \$ 2,811 | \$ 81 | \$ 129 | \$ 846 | \$ 982 | \$ 3,388 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 3,426 | \$ 601 | \$ 1 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 93 | | |
| 604 | Employee Pensions and Benefits | 1,194 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 216 | 210 | |
| 616 | Fuel for Power Purchased | 8 | 8 | |
| 618 | Chemicals | 182 | | |
| 620 | Materials and Supplies | 561 | 12 | 16 |
| 631 | Contractual Services - Engineering | 20 | | |
| 632 | Contractual Services - Accounting | 256 | | |
| 633 | Contractual Services - Legal | 844 | | |
| 634 | Contractual Services - Mgt. Fees | 929 | | |
| 635 | Contractual Services - Testing | 818 | | |
| 636 | Contractual Services - Other | 520 | | |
| 641 | Rental of Building/Real Property | 48 | | |
| 642 | Rental of Equipment | 20 | | |
| 650 | Transportation Expense | 408 | | |
| 656 | Insurance - Vehicle | 88 | | |
| 657 | Insurance - General Liability | 99 | | |
| 658 | Insurance - Workmens Comp. | 183 | | |
| 659 | Insurance - Other | 137 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 686 | | |
| 675 | Miscellaneous Expenses | 943 | | 15 |
| Total Water Utility Expenses | | \$ 11,679 | \$ 831 | \$ 32 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,577 | \$ 35 | \$ 57 | \$ 87 | \$ 490 | \$ 578 |
| | | | | | 93 |
| | | | | | 1,194 |
| | | | | | 6 |
| 182 | | | | | |
| 8 | 180 | 36 | 282 | | 27 |
| | | | | | 20 |
| | | | | | 256 |
| | | | | | 844 |
| | | | | | 929 |
| 818 | | | | | |
| 180 | | | 52 | 210 | 78 |
| | | | | | 48 |
| | | | | | 20 |
| | | 72 | | | 336 |
| | | | | | 88 |
| | | | | | 99 |
| | | | | | 183 |
| | | | | | 137 |
| | | | | | |
| | | | | 686 | |
| | | | | 6 | 922 |
| \$ 2,765 | \$ 215 | \$ 165 | \$ 421 | \$ 1,392 | \$ 5,858 |

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Picciola Island / Lake

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 5,041 | \$ 767 | \$ 27 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 218 | | |
| 604 | Employee Pensions and Benefits | 2,794 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,037 | 1,024 | |
| 616 | Fuel for Power Purchased | 342 | 19 | |
| 618 | Chemicals | 101 | | |
| 620 | Materials and Supplies | 922 | 28 | 38 |
| 631 | Contractual Services - Engineering | 48 | | |
| 632 | Contractual Services - Accounting | 600 | | |
| 633 | Contractual Services - Legal | 1,975 | | |
| 634 | Contractual Services - Mgt. Fees | 2,172 | | |
| 635 | Contractual Services - Testing | 1,380 | | |
| 636 | Contractual Services - Other | 1,002 | | |
| 641 | Rental of Building/Real Property | 113 | | |
| 642 | Rental of Equipment | 48 | | |
| 650 | Transportation Expense | 954 | | |
| 656 | Insurance - Vehicle | 205 | | |
| 657 | Insurance - General Liability | 231 | | |
| 658 | Insurance - Workmens Comp. | 427 | | |
| 659 | Insurance - Other | 321 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 1,881 | | |
| 675 | Miscellaneous Expenses | 2,040 | | 15 |
| Total Water Utility Expenses | | \$ 23,852 | \$ 1,838 | \$ 80 |

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Picciola Island / Lake

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,277 | \$ 123 | \$ 67 | \$ 176 | \$ 1,245 | \$ 1,359 |
| | | | | | 218 |
| | | | | | 2,794 |
| | | | | | 13 |
| 323 | | | | | |
| 101 | | | | | |
| 270 | 28 | 85 | 411 | | 62 |
| | | | | | 48 |
| | | | | | 600 |
| | | | | | 1,975 |
| | | | | | 2,172 |
| 1,380 | | | | | |
| 180 | 39 | | 120 | 480 | 183 |
| | | | | | 113 |
| | | | | | 48 |
| | | 167 | | | 787 |
| | | | | | 205 |
| | | | | | 231 |
| | | | | | 427 |
| | | | | | 321 |
| | | | | | |
| | | | | | |
| | | | | 1,881 | |
| | | | | 13 | 2,012 |
| \$ 3,531 | \$ 190 | \$ 319 | \$ 707 | \$ 3,619 | \$ 13,568 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 5,899 | \$ 904 | \$ 17 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 260 | | |
| 604 | Employee Pensions and Benefits | 3,334 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,417 | 1,401 | |
| 616 | Fuel for Power Purchased | 483 | 23 | |
| 618 | Chemicals | 598 | | |
| 620 | Materials and Supplies | 1,064 | 34 | 49 |
| 631 | Contractual Services - Engineering | 57 | | |
| 632 | Contractual Services - Accounting | 715 | | |
| 633 | Contractual Services - Legal | 2,356 | | |
| 634 | Contractual Services - Mgt. Fees | 2,592 | | |
| 635 | Contractual Services - Testing | 2,130 | | |
| 636 | Contractual Services - Other | 2,021 | | |
| 641 | Rental of Building/Real Property | 133 | | |
| 642 | Rental of Equipment | 57 | | |
| 650 | Transportation Expense | 1,139 | | |
| 656 | Insurance - Vehicle | 245 | | |
| 657 | Insurance - General Liability | 275 | | |
| 658 | Insurance - Workmens Comp. | 509 | | |
| 659 | Insurance - Other | 383 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,145 | | |
| 675 | Miscellaneous Expenses | 2,431 | | 15 |
| Total Water Utility Expenses | | \$ 30,243 | \$ 2,362 | \$ 81 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,760 | \$ 46 | \$ 90 | \$ 363 | \$ 976 | \$ 1,743 |
| | | | | | 260 |
| | | | | | 3,334 |
| | | | | | 16 |
| 460 | | | | | |
| 598 | | | | | |
| 214 | 34 | 101 | 295 | | 337 |
| | | | | | 57 |
| | | | | | 715 |
| | | | | | 2,356 |
| | | | | | 2,592 |
| 2,130 | | | | | |
| 900 | 1 | | 338 | 563 | 219 |
| | | | | | 133 |
| | | | | | 57 |
| | | 200 | | | 939 |
| | | | | | 245 |
| | | | | | 275 |
| | | | | | 509 |
| | | | | | 383 |
| | | | | | |
| | | | | | |
| | | | | 2,145 | |
| | | | | 16 | 2,400 |
| \$ 6,062 | \$ 81 | \$ 391 | \$ 996 | \$ 3,700 | \$ 16,570 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 3,022 | \$ 582 | \$ 1 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 108 | | |
| 604 | Employee Pensions and Benefits | 1,388 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 430 | 423 | |
| 616 | Fuel for Power Purchased | 10 | 10 | |
| 618 | Chemicals | 107 | | |
| 620 | Materials and Supplies | 399 | 14 | 19 |
| 631 | Contractual Services - Engineering | 24 | | |
| 632 | Contractual Services - Accounting | 298 | | |
| 633 | Contractual Services - Legal | 981 | | |
| 634 | Contractual Services - Mgt. Fees | 1,079 | | |
| 635 | Contractual Services - Testing | 615 | | |
| 636 | Contractual Services - Other | 543 | | |
| 641 | Rental of Building/Real Property | 55 | | |
| 642 | Rental of Equipment | 24 | | |
| 650 | Transportation Expense | 474 | | |
| 656 | Insurance - Vehicle | 102 | | |
| 657 | Insurance - General Liability | 115 | | |
| 658 | Insurance - Workmens Comp. | 212 | | |
| 659 | Insurance - Other | 160 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 1,247 | | |
| 675 | Miscellaneous Expenses | 1,048 | | 15 |
| Total Water Utility Expenses | | \$ 12,441 | \$ 1,029 | \$ 35 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,138 | \$ 7 | \$ 60 | \$ 90 | \$ 487 | \$ 657 |
| | | | | | 108 |
| | | | | | 1,388 |
| | | | | | 7 |
| 107 | | | | | |
| 9 | 14 | 42 | 271 | | 30 |
| | | | | | 24 |
| | | | | | 298 |
| | | | | | 981 |
| | | | | | 1,079 |
| 615 | | | | | |
| 180 | | | 86 | 186 | 91 |
| | | | | | 55 |
| | | | | | 24 |
| | | 83 | | | 391 |
| | | | | | 102 |
| | | | | | 115 |
| | | | | | 212 |
| | | | | | 160 |
| | | | | 1,247 | |
| | | | | 6 | 1,027 |
| \$ 2,049 | \$ 21 | \$ 185 | \$ 447 | \$ 1,926 | \$ 6,749 |

UTILITY NAME: Florida Water Services
 SYSTEM NAME / COUNTY: Silver Lake Estates / Lake

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 25,327 | \$ 2,868 | \$ 18 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 1,694 | | |
| 604 | Employee Pensions and Benefits | 21,698 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 19,558 | 19,455 | |
| 616 | Fuel for Power Purchased | 318 | 318 | |
| 618 | Chemicals | 1,065 | | |
| 620 | Materials and Supplies | 6,713 | 220 | 374 |
| 631 | Contractual Services - Engineering | 370 | | |
| 632 | Contractual Services - Accounting | 4,656 | | |
| 633 | Contractual Services - Legal | 16,009 | | |
| 634 | Contractual Services - Mgt. Fees | 16,872 | | |
| 635 | Contractual Services - Testing | 3,388 | | |
| 636 | Contractual Services - Other | 6,310 | | 16 |
| 641 | Rental of Building/Real Property | 872 | | |
| 642 | Rental of Equipment | 369 | | |
| 650 | Transportation Expense | 7,409 | | |
| 656 | Insurance - Vehicle | 1,591 | | |
| 657 | Insurance - General Liability | 1,793 | | |
| 658 | Insurance - Workmens Comp. | 3,316 | | |
| 659 | Insurance - Other | 2,496 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 12,769 | | |
| 675 | Miscellaneous Expenses | 13,743 | | |
| Total Water Utility Expenses | | \$ 168,336 | \$ 22,861 | \$ 408 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 3,985 | \$ 725 | \$ 2 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 184 | | |
| 604 | Employee Pensions and Benefits | 2,351 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 687 | 676 | |
| 616 | Fuel for Power Purchased | 3,240 | 16 | |
| 618 | Chemicals | 150 | | |
| 620 | Materials and Supplies | 502 | 24 | 32 |
| 631 | Contractual Services - Engineering | 161 | | |
| 632 | Contractual Services - Accounting | 504 | | |
| 633 | Contractual Services - Legal | 1,662 | | |
| 634 | Contractual Services - Mgt. Fees | 1,828 | | |
| 635 | Contractual Services - Testing | 750 | | |
| 636 | Contractual Services - Other | 799 | | |
| 641 | Rental of Building/Real Property | 94 | | |
| 642 | Rental of Equipment | 40 | | |
| 650 | Transportation Expense | 803 | | |
| 656 | Insurance - Vehicle | 172 | | |
| 657 | Insurance - General Liability | 194 | | |
| 658 | Insurance - Workmens Comp. | 359 | | |
| 659 | Insurance - Other | 270 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,423 | | |
| 675 | Miscellaneous Expenses | 1,552 | | |
| Total Water Utility Expenses | | \$ 22,710 | \$ 1,441 | \$ 34 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,096 | \$ 28 | \$ 57 | \$ 63 | \$ 879 | \$ 1,135 |
| | | | | | 184 |
| | | | | | 2,351 |
| | | | | | 11 |
| 3,224 | | | | | |
| 150 | | | | | |
| 16 | 24 | 71 | 283 | | 52 |
| | | 121 | | | 40 |
| | | | | | 504 |
| | | | | | 1,662 |
| | | | | | 1,828 |
| 750 | | | | | |
| 180 | 1 | | 63 | 401 | 154 |
| | | | | | 94 |
| | | | | | 40 |
| | | 141 | | | 662 |
| | | | | | 172 |
| | | | | | 194 |
| | | | | | 359 |
| | | | | | 270 |
| | | | | 2,423 | |
| | | | | 11 | 1,541 |
| \$ 5,416 | \$ 53 | \$ 390 | \$ 409 | \$ 3,714 | \$ 11,253 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 1,626 | \$ 431 | \$ - |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 15 | | |
| 604 | Employee Pensions and Benefits | 192 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 193 | 192 | |
| 616 | Fuel for Power Purchased | 1 | 1 | |
| 618 | Chemicals | 2 | | |
| 620 | Materials and Supplies | 276 | 2 | 3 |
| 631 | Contractual Services - Engineering | 3 | | |
| 632 | Contractual Services - Accounting | 41 | | |
| 633 | Contractual Services - Legal | 136 | | |
| 634 | Contractual Services - Mgt. Fees | 150 | | |
| 635 | Contractual Services - Testing | 732 | | |
| 636 | Contractual Services - Other | 273 | | |
| 641 | Rental of Building/Real Property | 8 | | |
| 642 | Rental of Equipment | 3 | | |
| 650 | Transportation Expense | 66 | | |
| 656 | Insurance - Vehicle | 14 | | |
| 657 | Insurance - General Liability | 16 | | |
| 658 | Insurance - Workmens Comp. | 29 | | |
| 659 | Insurance - Other | 22 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 111 | | |
| 675 | Miscellaneous Expenses | 119 | | |
| Total Water Utility Expenses | | \$ 4,028 | \$ 626 | \$ 3 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 865 | \$ - | \$ 66 | \$ - | \$ 173 | \$ 91 |
| | | | | | 15 |
| | | | | | 192 |
| | | | | | 1 |
| 2 | | | | | |
| 1 | 2 | 6 | 257 | | 5 |
| | | | | | 3 |
| | | | | | 41 |
| | | | | | 136 |
| | | | | | 150 |
| 732 | | | | | |
| 180 | | | 55 | 26 | 12 |
| | | | | | 8 |
| | | | | | 3 |
| | | 12 | | | 54 |
| | | | | | 14 |
| | | | | | 16 |
| | | | | | 29 |
| | | | | | 22 |
| | | | | | |
| | | | | 111 | |
| | | | | 1 | 118 |
| \$ 1,780 | \$ 2 | \$ 84 | \$ 312 | \$ 311 | \$ 910 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 8,907 | \$ 1,270 | \$ 5 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 505 | | |
| 604 | Employee Pensions and Benefits | 6,474 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 2,062 | 2,031 | |
| 616 | Fuel for Power Purchased | 3,599 | 45 | |
| 618 | Chemicals | 67 | | |
| 620 | Materials and Supplies | 1,921 | 66 | 108 |
| 631 | Contractual Services - Engineering | 231 | | |
| 632 | Contractual Services - Accounting | 1,389 | | |
| 633 | Contractual Services - Legal | 4,576 | | |
| 634 | Contractual Services - Mgt. Fees | 5,034 | | |
| 635 | Contractual Services - Testing | 1,920 | | |
| 636 | Contractual Services - Other | 2,407 | | |
| 641 | Rental of Building/Real Property | 260 | | |
| 642 | Rental of Equipment | 110 | | |
| 650 | Transportation Expense | 2,210 | | |
| 656 | Insurance - Vehicle | 475 | | |
| 657 | Insurance - General Liability | 535 | | |
| 658 | Insurance - Workmens Comp. | 990 | | |
| 659 | Insurance - Other | 745 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 4,315 | | |
| 675 | Miscellaneous Expenses | 3,826 | | |
| Total Water Utility Expenses | | \$ 52,558 | \$ 3,412 | \$ 113 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,844 | \$ 149 | \$ 78 | \$ 259 | \$ 1,962 | \$ 3,340 |
| | | | | | 505 |
| | | | | | 6,474 |
| | | | | | 31 |
| 3,554 | | | | | |
| 67 | | | | | |
| 75 | 65 | 196 | 1,269 | | 142 |
| | | 121 | | | 110 |
| | | | | | 1,389 |
| | | | | | 4,576 |
| | | | | | 5,034 |
| 1,920 | | | | | |
| 918 | 74 | 29 | 93 | 869 | 424 |
| | | | | | 260 |
| | | | | | 110 |
| | | 387 | | | 1,823 |
| | | | | | 475 |
| | | | | | 535 |
| | | | | | 990 |
| | | | | | 745 |
| | | | | | |
| | | | | 4,315 | |
| | | | 79 | 30 | 3,717 |
| \$ 8,378 | \$ 288 | \$ 811 | \$ 1,700 | \$ 7,176 | \$ 30,680 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 7,001 | \$ 1,199 | \$ 142 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 224 | | |
| 604 | Employee Pensions and Benefits | 2,872 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,191 | 1,177 | |
| 616 | Fuel for Power Purchased | 300 | 20 | |
| 618 | Chemicals | 388 | | |
| 620 | Materials and Supplies | 722 | 49 | 39 |
| 631 | Contractual Services - Engineering | 49 | | |
| 632 | Contractual Services - Accounting | 616 | | |
| 633 | Contractual Services - Legal | 2,029 | | |
| 634 | Contractual Services - Mgt. Fees | 2,233 | | |
| 635 | Contractual Services - Testing | 840 | | |
| 636 | Contractual Services - Other | 2,065 | | |
| 641 | Rental of Building/Real Property | 115 | | |
| 642 | Rental of Equipment | 49 | | |
| 650 | Transportation Expense | 981 | | |
| 656 | Insurance - Vehicle | 211 | | |
| 657 | Insurance - General Liability | 237 | | |
| 658 | Insurance - Workmens Comp. | 439 | | |
| 659 | Insurance - Other | 330 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case Expense | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 1,653 | | |
| 675 | Miscellaneous Expenses | 1,738 | | |
| Total Water Utility Expenses | | \$ 26,283 | \$ 2,445 | \$ 181 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMIN. & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,317 | \$ 516 | \$ 113 | \$ 894 | \$ 1,432 | \$ 1,388 |
| | | | | | 224 |
| | | | | | 2,872 |
| | | | | | 14 |
| 280 | | | | | |
| 388 | | | | | |
| 19 | 29 | 87 | 436 | | 63 |
| | | | | | 49 |
| | | | | | 616 |
| | | | | | 2,029 |
| | | | | | 2,233 |
| 840 | | | | | |
| 359 | 1 | 29 | 996 | 492 | 188 |
| | | | | | 115 |
| | | | | | 49 |
| | | 172 | | | 809 |
| | | | | | 211 |
| | | | | | 237 |
| | | | | | 439 |
| | | | | | 330 |
| | | | | | |
| | | | | 1,653 | |
| | | | | 13 | 1,725 |
| \$ 3,203 | \$ 546 | \$ 401 | \$ 2,326 | \$ 3,590 | \$ 13,591 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 9,914 | \$ 820 | \$ 6 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 606 | | |
| 604 | Employee Pensions and Benefits | 7,765 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 643 | 606 | |
| 616 | Fuel for Power Purchased | 54 | 54 | |
| 618 | Chemicals | 81 | | |
| 620 | Materials and Supplies | 968 | 79 | 126 |
| 631 | Contractual Services - Engineering | 133 | | |
| 632 | Contractual Services - Accounting | 1,666 | | |
| 633 | Contractual Services - Legal | 5,489 | | |
| 634 | Contractual Services - Mgt. Fees | 6,039 | | |
| 635 | Contractual Services - Testing | 1,358 | | |
| 636 | Contractual Services - Other | 2,654 | | |
| 641 | Rental of Building/Real Property | 311 | | |
| 642 | Rental of Equipment | 132 | | |
| 650 | Transportation Expense | 2,652 | | |
| 656 | Insurance - Vehicle | 570 | | |
| 657 | Insurance - General Liability | 642 | | |
| 658 | Insurance - Workmens Comp. | 1,187 | | |
| 659 | Insurance - Other | 893 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 4,888 | | |
| 675 | Miscellaneous Expenses | 3,556 | | |
| Total Water Utility Expenses | | \$ 52,201 | \$ 1,559 | \$ 132 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,614 | \$ 264 | \$ 212 | \$ 956 | \$ 2,341 | \$ 3,701 |
| | | | | | 606 |
| | | | | | 7,765 |
| | | | | | 37 |
| 81 | | | | | |
| 52 | 78 | 235 | 228 | | 170 |
| | | | | | 133 |
| | | | | | 1,666 |
| | | | | | 5,489 |
| | | | | | 6,039 |
| 1,358 | | | | | |
| 583 | 2 | 84 | 174 | 1,302 | 509 |
| | | | | | 311 |
| | | | | | 132 |
| | | 465 | | | 2,187 |
| | | | | | 570 |
| | | | | | 642 |
| | | | | | 1,187 |
| | | | | | 893 |
| | | | | | |
| | | | | 4,888 | |
| | | | | 36 | 3,520 |
| \$ 3,688 | \$ 344 | \$ 996 | \$ 1,358 | \$ 8,567 | \$ 35,557 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 11,737 | \$ 1,427 | \$ 283 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 364 | | |
| 604 | Employee Pensions and Benefits | 4,663 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 3,168 | 3,146 | |
| 616 | Fuel for Power Purchased | 32 | 32 | |
| 618 | Chemicals | 1,612 | | |
| 620 | Materials and Supplies | 1,542 | 47 | 92 |
| 631 | Contractual Services - Engineering | 80 | | |
| 632 | Contractual Services - Accounting | 1,001 | | |
| 633 | Contractual Services - Legal | 3,296 | | |
| 634 | Contractual Services - Mgt. Fees | 3,626 | | |
| 635 | Contractual Services - Testing | 930 | | |
| 636 | Contractual Services - Other | 1,768 | | |
| 641 | Rental of Building/Real Property | 187 | | |
| 642 | Rental of Equipment | 79 | | |
| 650 | Transportation Expense | 1,592 | | |
| 656 | Insurance - Vehicle | 342 | | |
| 657 | Insurance - General Liability | 385 | | |
| 658 | Insurance - Workmens Comp. | 713 | | |
| 659 | Insurance - Other | 536 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,993 | | |
| 675 | Miscellaneous Expenses | 2,697 | | |
| Total Water Utility Expenses | | \$ 43,343 | \$ 4,652 | \$ 375 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 2,681 | \$ 264 | \$ 353 | \$ 1,274 | \$ 3,248 | \$ 2,207 |
| | | | | | 364 |
| | | | | | 4,663 |
| | | | | | 22 |
| 1,612 | | | | | |
| 934 | 47 | 141 | 57 | | 224 |
| | | | | | 80 |
| | | | | | 1,001 |
| | | | | | 3,296 |
| | | | | | 3,626 |
| 930 | | | | | |
| 675 | 1 | 84 | 76 | 626 | 306 |
| | | | | | 187 |
| | | | | | 79 |
| | | 279 | | | 1,313 |
| | | | | | 342 |
| | | | | | 385 |
| | | | | | 713 |
| | | | | | 536 |
| | | | | | |
| | | | | 2,993 | |
| | | | | 22 | 2,675 |
| \$ 6,832 | \$ 312 | \$ 857 | \$ 1,407 | \$ 6,889 | \$ 22,019 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 19,502 | \$ 1,011 | \$ 444 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 1,792 | | |
| 604 | Employee Pensions and Benefits | 22,951 | | |
| 610 | Purchased Water | 53,051 | 53,051 | |
| 615 | Purchased Power | 21,991 | 21,882 | |
| 616 | Fuel for Power Purchased | 159 | 159 | |
| 618 | Chemicals | 1,942 | | |
| 620 | Materials and Supplies | 4,497 | 232 | 314 |
| 631 | Contractual Services - Engineering | 392 | | |
| 632 | Contractual Services - Accounting | 4,925 | | |
| 633 | Contractual Services - Legal | 16,222 | | |
| 634 | Contractual Services - Mgt. Fees | 17,846 | | |
| 635 | Contractual Services - Testing | 1,879 | | |
| 636 | Contractual Services - Other | 8,558 | 722 | |
| 641 | Rental of Building/Real Property | 922 | | |
| 642 | Rental of Equipment | 391 | | |
| 650 | Transportation Expense | 7,837 | | |
| 656 | Insurance - Vehicle | 1,683 | | |
| 657 | Insurance - General Liability | 1,896 | | |
| 658 | Insurance - Workmens Comp. | 3,508 | | |
| 659 | Insurance - Other | 2,640 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 21,161 | | |
| 675 | Miscellaneous Expenses | 14,035 | | |
| Total Water Utility Expenses | | \$ 229,780 | \$ 77,057 | \$ 758 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 940 | \$ 899 | \$ 169 | \$ 910 | \$ 4,034 | \$ 11,095 |
| | | | | | 1,792 |
| | | | | | 22,951 |
| | | | | | 109 |
| 1,942 | | | | | |
| 271 | 396 | 695 | 2,086 | | 503 |
| | | | | | 392 |
| | | | | | 4,925 |
| | | | | | 16,222 |
| | | | | | 17,846 |
| 1,879 | | | | | |
| 1,050 | 21 | 101 | 1,332 | 3,801 | 1,531 |
| | | | | | 922 |
| | | | | | 391 |
| | | 1,373 | | | 6,464 |
| | | | | | 1,683 |
| | | | | | 1,896 |
| | | | | | 3,508 |
| | | | | | 2,640 |
| | | | | | |
| | | | | 21,161 | |
| | | | | 107 | 13,928 |
| \$ 6,082 | \$ 1,316 | \$ 2,338 | \$ 4,328 | \$ 29,103 | \$ 108,798 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 14,467 | \$ 3,370 | \$ 9 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 888 | | |
| 604 | Employee Pensions and Benefits | 11,369 | | |
| 610 | Purchased Water | 900 | 900 | |
| 615 | Purchased Power | 962 | 908 | |
| 616 | Fuel for Power Purchased | 79 | 79 | |
| 618 | Chemicals | 320 | | |
| 620 | Materials and Supplies | 1,401 | 115 | 254 |
| 631 | Contractual Services - Engineering | 194 | | |
| 632 | Contractual Services - Accounting | 2,440 | | |
| 633 | Contractual Services - Legal | 8,036 | | |
| 634 | Contractual Services - Mgt. Fees | 8,841 | | |
| 635 | Contractual Services - Testing | 1,250 | | |
| 636 | Contractual Services - Other | 2,636 | | |
| 641 | Rental of Building/Real Property | 457 | | |
| 642 | Rental of Equipment | 194 | | |
| 650 | Transportation Expense | 3,882 | | |
| 656 | Insurance - Vehicle | 834 | | |
| 657 | Insurance - General Liability | 939 | | |
| 658 | Insurance - Workmens Comp. | 1,738 | | |
| 659 | Insurance - Other | 1,308 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 6,904 | | |
| 675 | Miscellaneous Expenses | 6,665 | | |
| Total Water Utility Expenses | | \$ 76,704 | \$ 5,372 | \$ 263 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 72 | \$ 220 | \$ 505 | \$ 1,079 | \$ 3,716 | \$ 5,496 |
| | | | | | 888 |
| | | | | | 11,369 |
| | | | | | 54 |
| 320 | | | | | |
| 184 | 115 | 344 | 139 | | 250 |
| | | | | | 194 |
| | | | | | 2,440 |
| | | | | | 8,036 |
| | | | | | 8,841 |
| 1,250 | | | | | |
| 125 | 67 | 20 | 154 | 1,526 | 744 |
| | | | | | 457 |
| | | | | | 194 |
| | | 680 | | | 3,202 |
| | | | | | 834 |
| | | | | | 939 |
| | | | | | 1,738 |
| | | | | | 1,308 |
| | | | | | |
| | | | | | |
| | | | | 6,904 | |
| | | | | 53 | 6,612 |
| \$ 1,951 | \$ 402 | \$ 1,549 | \$ 1,372 | \$ 12,199 | \$ 53,596 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 5,729 | \$ 1,428 | \$ 3 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 242 | | |
| 604 | Employee Pensions and Benefits | 3,103 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,392 | 1,377 | |
| 616 | Fuel for Power Purchased | 729 | 21 | |
| 618 | Chemicals | 348 | | |
| 620 | Materials and Supplies | 1,196 | 31 | 42 |
| 631 | Contractual Services - Engineering | 53 | | |
| 632 | Contractual Services - Accounting | 666 | | |
| 633 | Contractual Services - Legal | 2,193 | | |
| 634 | Contractual Services - Mgt. Fees | 2,412 | | |
| 635 | Contractual Services - Testing | 1,175 | | |
| 636 | Contractual Services - Other | 782 | | |
| 641 | Rental of Building/Real Property | 124 | | |
| 642 | Rental of Equipment | 53 | | |
| 650 | Transportation Expense | 1,060 | | |
| 656 | Insurance - Vehicle | 228 | | |
| 657 | Insurance - General Liability | 256 | | |
| 658 | Insurance - Workmens Comp. | 474 | | |
| 659 | Insurance - Other | 357 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 1,913 | | |
| 675 | Miscellaneous Expenses | 1,887 | | |
| Total Water Utility Expenses | | \$ 26,372 | \$ 2,857 | \$ 45 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 100 | \$ - | \$ 398 | \$ 61 | \$ 2,077 | \$ 1,662 |
| | | | | | 242 |
| | | | | | 3,103 |
| | | | | | 15 |
| 708 | | | | | |
| 348 | | | | | |
| 21 | 196 | 94 | 744 | | 68 |
| | | | | | 53 |
| | | | | | 666 |
| | | | | | 2,193 |
| | | | | | 2,412 |
| 1,175 | | | | | |
| | 1 | 132 | 29 | 417 | 203 |
| | | | | | 124 |
| | | | | | 53 |
| | | 186 | | | 874 |
| | | | | | 228 |
| | | | | | 256 |
| | | | | | 474 |
| | | | | | 357 |
| | | | | | |
| | | | | 1,913 | |
| | | | | 14 | 1,873 |
| \$ 2,352 | \$ 197 | \$ 810 | \$ 834 | \$ 4,421 | \$ 14,856 |

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

YEAR OF REPORT
December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 23,242 | \$ 3,311 | \$ 624 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 1,229 | | |
| 604 | Employee Pensions and Benefits | 15,745 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 9,887 | 9,790 | |
| 616 | Fuel for Power Purchased | 403 | 403 | |
| 618 | Chemicals | 580 | | |
| 620 | Materials and Supplies | 2,894 | 528 | 215 |
| 631 | Contractual Services - Engineering | 269 | | |
| 632 | Contractual Services - Accounting | 3,378 | | |
| 633 | Contractual Services - Legal | 11,128 | | |
| 634 | Contractual Services - Mgt. Fees | 12,242 | | |
| 635 | Contractual Services - Testing | 1,565 | | |
| 636 | Contractual Services - Other | 7,947 | 888 | |
| 641 | Rental of Building/Real Property | 632 | | |
| 642 | Rental of Equipment | 268 | | |
| 650 | Transportation Expense | 5,376 | | |
| 656 | Insurance - Vehicle | 1,155 | | |
| 657 | Insurance - General Liability | 1,301 | | |
| 658 | Insurance - Workmens Comp. | 2,406 | | |
| 659 | Insurance - Other | 1,811 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 10,540 | | |
| 675 | Miscellaneous Expenses | 10,178 | | |
| Total Water Utility Expenses | | \$ 124,176 | \$ 14,920 | \$ 839 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 43 | \$ 31 | \$ 818 | \$ 626 | \$ 7,104 | \$ 10,685 |
| | | | | | 1,229 |
| | | | | | 15,745 |
| 22 | | | | | 75 |
| 580 | | | | | |
| 105 | 185 | 477 | 1,039 | | 345 |
| | | | | | 269 |
| | | | | | 3,378 |
| | | | | | 11,128 |
| | | | | | 12,242 |
| 1,565 | | | | | |
| 565 | 4 | 162 | 597 | 2,114 | 3,617 |
| | | | | | 632 |
| | | | | | 268 |
| | | 942 | | | 4,434 |
| | | | | | 1,155 |
| | | | | | 1,301 |
| | | | | | 2,406 |
| | | | | | 1,811 |
| | | | | | |
| | | | | 10,540 | |
| | | | | 73 | 10,105 |
| \$ 2,880 | \$ 220 | \$ 2,399 | \$ 2,262 | \$ 19,831 | \$ 80,825 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 8,671 | \$ 2,905 | \$ 392 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 265 | | |
| 604 | Employee Pensions and Benefits | 3,391 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,233 | 1,217 | |
| 616 | Fuel for Power Purchased | 214 | | |
| 618 | Chemicals | 441 | | |
| 620 | Materials and Supplies | 988 | 34 | 46 |
| 631 | Contractual Services - Engineering | 58 | | |
| 632 | Contractual Services - Accounting | 728 | | |
| 633 | Contractual Services - Legal | 2,397 | | |
| 634 | Contractual Services - Mgt. Fees | 2,638 | | |
| 635 | Contractual Services - Testing | 1,175 | | |
| 636 | Contractual Services - Other | 12,147 | | |
| 641 | Rental of Building/Real Property | 136 | | |
| 642 | Rental of Equipment | 1,103 | | |
| 650 | Transportation Expense | 1,158 | | |
| 656 | Insurance - Vehicle | 249 | | |
| 657 | Insurance - General Liability | 280 | | |
| 658 | Insurance - Workmens Comp. | 518 | | |
| 659 | Insurance - Other | 390 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,175 | | |
| 675 | Miscellaneous Expenses | 1,988 | | |
| Total Water Utility Expenses | | \$ 42,343 | \$ 4,156 | \$ 438 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 564 | \$ 106 | \$ 493 | \$ 353 | \$ 2,193 | \$ 1,665 |
| | | | | | 265 |
| | | | | | 3,391 |
| | | | | | 16 |
| 214 | | | | | |
| 441 | | | | | |
| 23 | 34 | 103 | 673 | | 75 |
| | | | | | 58 |
| | | | | | 728 |
| | | | | | 2,397 |
| | | | | | 2,638 |
| 1,175 | | | | | |
| 90 | 66 | 5 | 129 | 455 | 11,402 |
| | | | | | 136 |
| | | | | | 1,103 |
| | | 203 | | | 955 |
| | | | | | 249 |
| | | | | | 280 |
| | | | | | 518 |
| | | | | | 390 |
| | | | | | |
| | | | | 2,175 | |
| | | | | 16 | 1,972 |
| \$ 2,507 | \$ 206 | \$ 804 | \$ 1,155 | \$ 4,839 | \$ 28,238 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 777 | \$ 30 | \$ 64 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 101 | | |
| 604 | Employee Pensions and Benefits | 1,291 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 372 | 366 | |
| 616 | Fuel for Power Purchased | 9 | 9 | |
| 618 | Chemicals | 138 | | |
| 620 | Materials and Supplies | 1,006 | 13 | 18 |
| 631 | Contractual Services - Engineering | 22 | | |
| 632 | Contractual Services - Accounting | 277 | | |
| 633 | Contractual Services - Legal | 913 | | |
| 634 | Contractual Services - Mgt. Fees | 1,004 | | |
| 635 | Contractual Services - Testing | 275 | | |
| 636 | Contractual Services - Other | 269 | | |
| 641 | Rental of Building/Real Property | 52 | | |
| 642 | Rental of Equipment | 22 | | |
| 650 | Transportation Expense | 441 | | |
| 656 | Insurance - Vehicle | 95 | | |
| 657 | Insurance - General Liability | 107 | | |
| 658 | Insurance - Workmens Comp. | 197 | | |
| 659 | Insurance - Other | 149 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 741 | | |
| 675 | Miscellaneous Expenses | 795 | | |
| Total Water Utility Expenses | | \$ 9,053 | \$ 418 | \$ 82 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1 | \$ - | \$ 1 | \$ 1 | \$ 68 | \$ 612 |
| | | | | | 101 |
| | | | | | 1,291 |
| | | | | | 6 |
| 138 | | | | | |
| 9 | 13 | 39 | 886 | | 28 |
| | | | | | 22 |
| | | | | | 277 |
| | | | | | 913 |
| | | | | | 1,004 |
| 275 | | | | | |
| | | | 12 | 173 | 84 |
| | | | | | 52 |
| | | | | | 22 |
| | | 77 | | | 364 |
| | | | | | 95 |
| | | | | | 107 |
| | | | | | 197 |
| | | | | | 149 |
| | | | | | |
| | | | | 741 | |
| | | | | 6 | 789 |
| \$ 423 | \$ 13 | \$ 117 | \$ 899 | \$ 988 | \$ 6,113 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,324 | \$ - | \$ 110 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 57 | | |
| 604 | Employee Pensions and Benefits | 341 | | |
| 610 | Purchased Water | 11,908 | 11,908 | |
| 615 | Purchased Power | 562 | 544 | |
| 616 | Fuel for Power Purchased | 6 | 6 | |
| 618 | Chemicals | 12 | | |
| 620 | Materials and Supplies | 56 | 9 | 13 |
| 631 | Contractual Services - Engineering | 13 | | |
| 632 | Contractual Services - Accounting | 72 | | |
| 633 | Contractual Services - Legal | 445 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 480 | | |
| 636 | Contractual Services - Other | 1,767 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 34 | | |
| 650 | Transportation Expense | 137 | | |
| 656 | Insurance - Vehicle | 23 | | |
| 657 | Insurance - General Liability | 27 | | |
| 658 | Insurance - Workmens Comp. | 42 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 62 | | |
| 675 | Miscellaneous Expenses | 674 | | |
| Total Water Utility Expenses | | \$ 19,042 | \$ 12,467 | \$ 123 |

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

YEAR OF REPORT
December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 6,259 | \$ 19 | \$ 168 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 220 | | |
| 604 | Employee Pensions and Benefits | 1,307 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,051 | 984 | |
| 616 | Fuel for Power Purchased | 256 | 25 | |
| 618 | Chemicals | 357 | | |
| 620 | Materials and Supplies | 250 | 36 | 83 |
| 631 | Contractual Services - Engineering | 49 | | |
| 632 | Contractual Services - Accounting | 275 | | |
| 633 | Contractual Services - Legal | 1,706 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 930 | | |
| 636 | Contractual Services - Other | 3,808 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 129 | | |
| 650 | Transportation Expense | 523 | | |
| 656 | Insurance - Vehicle | 90 | | |
| 657 | Insurance - General Liability | 102 | | |
| 658 | Insurance - Workmens Comp. | 160 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case Expense | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 313 | | |
| 675 | Miscellaneous Expenses | 3,890 | | |
| Total Water Utility Expenses | | \$ 21,675 | \$ 1,064 | \$ 251 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 7,953 | \$ 19 | \$ 187 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 327 | | |
| 604 | Employee Pensions and Benefits | 1,948 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,605 | 1,505 | |
| 616 | Fuel for Power Purchased | 1,287 | 1,287 | |
| 618 | Chemicals | 886 | | |
| 620 | Materials and Supplies | 321 | 53 | 72 |
| 631 | Contractual Services - Engineering | 73 | | |
| 632 | Contractual Services - Accounting | 409 | | |
| 633 | Contractual Services - Legal | 2,540 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 855 | | |
| 636 | Contractual Services - Other | 1,872 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 192 | | |
| 650 | Transportation Expense | 778 | | |
| 656 | Insurance - Vehicle | 134 | | |
| 657 | Insurance - General Liability | 152 | | |
| 658 | Insurance - Workmens Comp. | 238 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 3,200 | | |
| 675 | Miscellaneous Expenses | 3,841 | | |
| Total Water Utility Expenses | | \$ 28,611 | \$ 2,864 | \$ 259 |

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,125 | \$ 26 | \$ 851 | \$ 280 | \$ 533 | \$ 4,932 |
| | | | | | 327 |
| | | | | | 1,948 |
| | | | | | 100 |
| 886 | | | | | |
| | 20 | 40 | 61 | | 75 |
| | | | | | 73 |
| | | | | | 409 |
| | | | | | 2,540 |
| 855 | | | | | |
| 193 | 736 | 29 | 89 | 597 | 228 |
| | | | | | 192 |
| | | 363 | | | 415 |
| | | | | | 134 |
| | | | | | 152 |
| | | | | | 238 |
| | | | | | |
| | | | | | |
| | | | | 3,200 | |
| | | | | 73 | 3,768 |
| \$ 3,059 | \$ 782 | \$ 1,283 | \$ 430 | \$ 4,403 | \$ 15,531 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 3,702 | \$ 39 | \$ 26 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 128 | | |
| 604 | Employee Pensions and Benefits | 761 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 370 | 331 | |
| 616 | Fuel for Power Purchased | 14 | 14 | |
| 618 | Chemicals | 245 | | |
| 620 | Materials and Supplies | 127 | 21 | 28 |
| 631 | Contractual Services - Engineering | 29 | | |
| 632 | Contractual Services - Accounting | 160 | | |
| 633 | Contractual Services - Legal | 992 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 1,240 | | |
| 636 | Contractual Services - Other | 1,618 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 75 | | |
| 650 | Transportation Expense | 304 | | |
| 656 | Insurance - Vehicle | 52 | | |
| 657 | Insurance - General Liability | 59 | | |
| 658 | Insurance - Workmens Comp. | 94 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 138 | | |
| 675 | Miscellaneous Expenses | 1,484 | | |
| Total Water Utility Expenses | | \$ 11,592 | \$ 405 | \$ 54 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 771 | \$ 26 | \$ 48 | \$ 84 | \$ 182 | \$ 2,526 |
| | | | | | 128 |
| | | | | | 761 |
| | | | | | 39 |
| 245 | | | | | |
| | 8 | 16 | 24 | | 30 |
| | | | | | 29 |
| | | | | | 160 |
| | | | | | 992 |
| 1,240 | | | | | |
| 33 | 419 | 11 | 833 | 233 | 89 |
| | | | | | 75 |
| | | 142 | | | 162 |
| | | | | | 52 |
| | | | | | 59 |
| | | | | | 94 |
| | | | | | |
| | | | | 138 | |
| | | | | 29 | 1,455 |
| \$ 2,289 | \$ 453 | \$ 217 | \$ 941 | \$ 582 | \$ 6,651 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 6,134 | \$ 58 | \$ 129 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 216 | | |
| 604 | Employee Pensions and Benefits | 1,286 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 1,459 | 1,393 | |
| 616 | Fuel for Power Purchased | 469 | 24 | |
| 618 | Chemicals | 315 | | |
| 620 | Materials and Supplies | 213 | 35 | 48 |
| 631 | Contractual Services - Engineering | 49 | | |
| 632 | Contractual Services - Accounting | 271 | | |
| 633 | Contractual Services - Legal | 1,678 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 840 | | |
| 636 | Contractual Services - Other | 2,888 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 127 | | |
| 650 | Transportation Expense | 514 | | |
| 656 | Insurance - Vehicle | 88 | | |
| 657 | Insurance - General Liability | 100 | | |
| 658 | Insurance - Workmens Comp. | 158 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 1,890 | | |
| 675 | Miscellaneous Expenses | 2,604 | | |
| Total Water Utility Expenses | | \$ 21,299 | \$ 1,510 | \$ 177 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 591 | \$ 52 | \$ 60 | \$ 617 | \$ 374 | \$ 4,253 |
| | | | | | 216 |
| | | | | | 1,286 |
| | | | | | 66 |
| 445 | | | | | |
| 315 | | | | | |
| | 13 | 27 | 40 | | 50 |
| | | | | | 49 |
| | | | | | 271 |
| | | | | | 1,678 |
| 840 | | | | | |
| 56 | 1,449 | 19 | 820 | 394 | 150 |
| | | | | | 127 |
| | | 240 | | | 274 |
| | | | | | 88 |
| | | | | | 100 |
| | | | | | 158 |
| | | | | | |
| | | | | | |
| | | | | 1,890 | |
| | | | | 48 | 2,556 |
| \$ 2,247 | \$ 1,514 | \$ 346 | \$ 1,477 | \$ 2,706 | \$ 11,322 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 3,890 | \$ - | \$ 271 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 128 | | |
| 604 | Employee Pensions and Benefits | 761 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 511 | 472 | |
| 616 | Fuel for Power Purchased | 14 | 14 | |
| 618 | Chemicals | 311 | | |
| 620 | Materials and Supplies | 159 | 21 | 28 |
| 631 | Contractual Services - Engineering | 29 | | |
| 632 | Contractual Services - Accounting | 160 | | |
| 633 | Contractual Services - Legal | 992 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 1,020 | | |
| 636 | Contractual Services - Other | 1,323 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 59 | | |
| 650 | Transportation Expense | 304 | | |
| 656 | Insurance - Vehicle | 52 | | |
| 657 | Insurance - General Liability | 59 | | |
| 658 | Insurance - Workmens Comp. | 94 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 244 | | |
| 675 | Miscellaneous Expenses | 1,488 | | |
| Total Water Utility Expenses | | \$ 11,598 | \$ 507 | \$ 299 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 601 | \$ 37 | \$ 18 | \$ 176 | \$ 277 | \$ 2,510 |
| | | | | | 128 |
| | | | | | 761 |
| | | | | | 39 |
| 311 | | | | | |
| | 40 | 16 | 24 | | 30 |
| | | | | | 29 |
| | | | | | 160 |
| | | | | | 992 |
| 1,020 | | | | | |
| 33 | 879 | 11 | 62 | 233 | 105 |
| | | | | | 59 |
| | | 142 | | | 162 |
| | | | | | 52 |
| | | | | | 59 |
| | | | | | 94 |
| | | | | 244 | |
| | | | | 29 | 1,459 |
| \$ 1,965 | \$ 956 | \$ 187 | \$ 262 | \$ 783 | \$ 6,639 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,582 | \$ 19 | \$ 77 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 59 | | |
| 604 | Employee Pensions and Benefits | 348 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 321 | | |
| 616 | Fuel for Power Purchased | 7 | 7 | |
| 618 | Chemicals | 129 | | |
| 620 | Materials and Supplies | 59 | 10 | 13 |
| 631 | Contractual Services - Engineering | 13 | | |
| 632 | Contractual Services - Accounting | 73 | | |
| 633 | Contractual Services - Legal | 455 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 1,308 | | |
| 636 | Contractual Services - Other | 893 | | 347 |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 27 | | |
| 650 | Transportation Expense | 139 | | |
| 656 | Insurance - Vehicle | 24 | | |
| 657 | Insurance - General Liability | 27 | | |
| 658 | Insurance - Workmens Comp. | 50 | | |
| 659 | Insurance - Other | (7) | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 63 | | |
| 675 | Miscellaneous Expenses | 1,068 | | |
| Total Water Utility Expenses | | \$ 7,638 | \$ 36 | \$ 437 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,126 | \$ 116 | \$ 45 | \$ 139 | \$ 95 | \$ 965 |
| | | | | | 59 |
| | | | | | 348 |
| 303 | | | | | 18 |
| 129 | | | | | |
| | 4 | 7 | 11 | | 14 |
| | | | | | 13 |
| | | | | | 73 |
| | | | | | 455 |
| 1,308 | | | | | |
| 15 | 356 | 5 | 15 | 107 | 48 |
| | | | | | 27 |
| | | 65 | | | 74 |
| | | | | | 24 |
| | | | | | 27 |
| | | | | | 50 |
| | | | | | (7) |
| | | | | | |
| | | | | 63 | |
| | | | | 13 | 1,055 |
| \$ 2,881 | \$ 476 | \$ 122 | \$ 165 | \$ 278 | \$ 3,243 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,386 | \$ - | \$ 221 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 61 | | |
| 604 | Employee Pensions and Benefits | 362 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 488 | | |
| 616 | Fuel for Power Purchased | 7 | 7 | |
| 618 | Chemicals | 59 | | |
| 620 | Materials and Supplies | 59 | 10 | 13 |
| 631 | Contractual Services - Engineering | 14 | | |
| 632 | Contractual Services - Accounting | 76 | | |
| 633 | Contractual Services - Legal | 473 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 1,308 | | |
| 636 | Contractual Services - Other | 1,718 | | |
| 641 | Rental of Building/Real Property | (8) | | |
| 642 | Rental of Equipment | 36 | | |
| 650 | Transportation Expense | 145 | | |
| 656 | Insurance - Vehicle | 25 | | |
| 657 | Insurance - General Liability | 28 | | |
| 658 | Insurance - Workmens Comp. | 45 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 2,670 | | |
| 675 | Miscellaneous Expenses | 762 | | |
| Total Water Utility Expenses | | \$ 10,714 | \$ 17 | \$ 234 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 701 | \$ - | \$ 8 | \$ 29 | \$ 196 | \$ 1,231 |
| | | | | | 61 |
| | | | | | 362 |
| 469 | | | | | 19 |
| 59 | | | | | |
| | 4 | 7 | 11 | | 14 |
| | | | | | 14 |
| | | | | | 76 |
| | | | | | 473 |
| 1,308 | | | | | |
| 375 | 1,074 | 5 | 103 | 111 | 50 |
| | | | | | (8) |
| | | | | | 36 |
| | | 68 | | | 77 |
| | | | | | 25 |
| | | | | | 28 |
| | | | | | 45 |
| | | | | | |
| | | | | | |
| | | | | 2,670 | |
| | | | | 14 | 748 |
| \$ 2,912 | \$ 1,078 | \$ 88 | \$ 143 | \$ 2,991 | \$ 3,251 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,195 | \$ - | \$ - |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 116 | | |
| 604 | Employee Pensions and Benefits | 689 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 84 | 49 | |
| 616 | Fuel for Power Purchased | 13 | 13 | |
| 618 | Chemicals | 24 | | |
| 620 | Materials and Supplies | 114 | 19 | 26 |
| 631 | Contractual Services - Engineering | 26 | | |
| 632 | Contractual Services - Accounting | 145 | | |
| 633 | Contractual Services - Legal | 899 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | | | |
| 636 | Contractual Services - Other | 802 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 54 | | |
| 650 | Transportation Expense | 276 | | |
| 656 | Insurance - Vehicle | 47 | | |
| 657 | Insurance - General Liability | 54 | | |
| 658 | Insurance - Workmens Comp. | 85 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 390 | | |
| 675 | Miscellaneous Expenses | 1,351 | | |
| Total Water Utility Expenses | | \$ 7,364 | \$ 81 | \$ 26 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ - | \$ - | \$ 17 | \$ 170 | \$ 173 | \$ 1,835 |
| | | | | | 116 |
| | | | | | 689 |
| | | | | | 35 |
| 24 | | | | | |
| | 7 | 14 | 21 | | 27 |
| | | | | | 26 |
| | | | | | 145 |
| | | | | | 899 |
| | | | | | |
| 30 | 361 | 10 | 95 | 211 | 95 |
| | | | | | 54 |
| | | 129 | | | 147 |
| | | | | | 47 |
| | | | | | 54 |
| | | | | | 85 |
| | | | | | |
| | | | | 390 | |
| | | | | 26 | 1,325 |
| \$ 54 | \$ 368 | \$ 170 | \$ 286 | \$ 800 | \$ 5,579 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 3,365 | \$ 19 | \$ 45 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 129 | | |
| 604 | Employee Pensions and Benefits | 768 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 332 | 293 | |
| 616 | Fuel for Power Purchased | 14 | 14 | |
| 618 | Chemicals | 96 | | |
| 620 | Materials and Supplies | 127 | 21 | 28 |
| 631 | Contractual Services - Engineering | 29 | | |
| 632 | Contractual Services - Accounting | 162 | | |
| 633 | Contractual Services - Legal | 2,033 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 638 | | |
| 636 | Contractual Services - Other | 781 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 60 | | |
| 650 | Transportation Expense | 307 | | |
| 656 | Insurance - Vehicle | 53 | | |
| 657 | Insurance - General Liability | 60 | | |
| 658 | Insurance - Workmens Comp. | 94 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 701 | | |
| 675 | Miscellaneous Expenses | 1,507 | | |
| Total Water Utility Expenses | | \$ 11,256 | \$ 347 | \$ 73 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,078 | \$ - | \$ 48 | \$ 63 | \$ 198 | \$ 1,914 |
| | | | | | 129 |
| | | | | | 768 |
| | | | | | 39 |
| 96 | | | | | |
| | 8 | 16 | 24 | | 30 |
| | | | | | 29 |
| | | | | | 162 |
| | | | | | 2,033 |
| 638 | | | | | |
| 33 | 363 | 11 | 33 | 235 | 106 |
| | | | | | 60 |
| | | 143 | | | 164 |
| | | | | | 53 |
| | | | | | 60 |
| | | | | | 94 |
| | | | | | |
| | | | | | |
| | | | | 701 | |
| | | | | 29 | 1,478 |
| \$ 1,845 | \$ 371 | \$ 218 | \$ 120 | \$ 1,163 | \$ 7,119 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,453 | \$ - | \$ 26 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 35 | | |
| 604 | Employee Pensions and Benefits | 206 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 115 | 104 | |
| 616 | Fuel for Power Purchased | 4 | 4 | |
| 618 | Chemicals | 57 | | |
| 620 | Materials and Supplies | 34 | 6 | 8 |
| 631 | Contractual Services - Engineering | 8 | | |
| 632 | Contractual Services - Accounting | 43 | | |
| 633 | Contractual Services - Legal | 269 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 1,330 | | |
| 636 | Contractual Services - Other | 569 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 16 | | |
| 650 | Transportation Expense | 82 | | |
| 656 | Insurance - Vehicle | 14 | | |
| 657 | Insurance - General Liability | 16 | | |
| 658 | Insurance - Workmens Comp. | 26 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case Expense | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 37 | | |
| 675 | Miscellaneous Expenses | 413 | | |
| Total Water Utility Expenses | | \$ 5,727 | \$ 114 | \$ 34 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMIN. & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 1,512 | \$ 52 | \$ 13 | \$ 154 | \$ 61 | \$ 635 |
| | | | | | 35 |
| | | | | | 206 |
| | | | | | 11 |
| 57 | | | | | |
| | 2 | 4 | 6 | | 8 |
| | | | | | 8 |
| | | | | | 43 |
| | | | | | 269 |
| 1,330 | | | | | |
| 9 | 437 | 3 | 28 | 63 | 29 |
| | | | | | 16 |
| | | 38 | | | 44 |
| | | | | | 14 |
| | | | | | 16 |
| | | | | | 26 |
| | | | | | |
| | | | | | |
| | | | | 37 | |
| | | | | 8 | 405 |
| \$ 2,908 | \$ 491 | \$ 58 | \$ 188 | \$ 169 | \$ 1,765 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 57,589 | \$ 5,433 | \$ 1,170 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 1,765 | | |
| 604 | Employee Pensions and Benefits | 22,604 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 10,658 | 2,941 | |
| 616 | Fuel for Power Purchased | 1,169 | 157 | |
| 618 | Chemicals | 15,001 | | |
| 620 | Materials and Supplies | 6,310 | 229 | 350 |
| 631 | Contractual Services - Engineering | 4,782 | | |
| 632 | Contractual Services - Accounting | 4,851 | | |
| 633 | Contractual Services - Legal | 15,977 | | |
| 634 | Contractual Services - Mgt. Fees | 17,577 | | |
| 635 | Contractual Services - Testing | 4,751 | | |
| 636 | Contractual Services - Other | 11,470 | | |
| 641 | Rental of Building/Real Property | 908 | | |
| 642 | Rental of Equipment | 385 | | |
| 650 | Transportation Expense | 7,949 | | |
| 656 | Insurance - Vehicle | 1,658 | | |
| 657 | Insurance - General Liability | 1,867 | | |
| 658 | Insurance - Workmens Comp. | 3,455 | | |
| 659 | Insurance - Other | 2,600 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 16,343 | | |
| 675 | Miscellaneous Expenses | 14,340 | | |
| Total Water Utility Expenses | | \$ 224,009 | \$ 8,760 | \$ 1,520 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 13,059 | \$ 2,363 | \$ 2,998 | \$ 9,156 | \$ 12,125 | \$ 11,285 |
| | | | | | 1,765 |
| | | | | | 22,604 |
| 7,610 | | | | | 107 |
| 1,012 | | | | | |
| 15,001 | | | | | |
| 696 | 286 | 691 | 3,529 | | 529 |
| | | | 4,396 | | 386 |
| | | | | | 4,851 |
| | | | | | 15,977 |
| | | | | | 17,577 |
| 4,751 | | | | | |
| 2,470 | 6 | 1,085 | 2,242 | 4,187 | 1,480 |
| | | | | | 908 |
| | | | | | 385 |
| | | 1,583 | | | 6,366 |
| | | | | | 1,658 |
| | | | | | 1,867 |
| | | | | | 3,455 |
| | | | | | 2,600 |
| | | | | | |
| | | | | | |
| | | | | 16,343 | |
| | | | | 297 | 14,043 |
| \$ 44,599 | \$ 2,655 | \$ 6,357 | \$ 19,323 | \$ 32,952 | \$ 107,843 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|---|------------------------|--|---|
| 601 | Salaries and Wages - Employees | \$ 3,921 | \$ 463 | \$ 1 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 96 | | |
| 604 | Employee Pensions and Benefits | 1,233 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 2,217 | 2,211 | |
| 616 | Fuel for Power Purchased | 9 | 9 | |
| 618 | Chemicals | 268 | | |
| 620 | Materials and Supplies | 888 | 12 | 17 |
| 631 | Contractual Services - Engineering | 21 | | |
| 632 | Contractual Services - Accounting | 265 | | |
| 633 | Contractual Services - Legal | 872 | | |
| 634 | Contractual Services - Mgt. Fees | 959 | | |
| 635 | Contractual Services - Testing | 730 | | |
| 636 | Contractual Services - Other | 747 | | |
| 641 | Rental of Building/Real Property | 50 | | |
| 642 | Rental of Equipment | 21 | | |
| 650 | Transportation Expense | 421 | | |
| 656 | Insurance - Vehicle | 90 | | |
| 657 | Insurance - General Liability | 102 | | |
| 658 | Insurance - Workmens Comp. | 188 | | |
| 659 | Insurance - Other | 142 | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 894 | | |
| 675 | Miscellaneous Expenses | 844 | | |
| Total Water Utility Expenses | | \$ 14,978 | \$ 2,695 | \$ 18 |

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

YEAR OF REPORT
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 831 | \$ 326 | \$ 161 | \$ 813 | \$ 741 | \$ 585 |
| | | | | | 96 |
| | | | | | 1,233 |
| | | | | | 6 |
| 268 | | | | | |
| 8 | 12 | 37 | 775 | | 27 |
| | | | | | 21 |
| | | | | | 265 |
| | | | | | 872 |
| | | | | | 959 |
| 730 | | | | | |
| 481 | | 8 | 11 | 166 | 81 |
| | | | | | 50 |
| | | | | | 21 |
| | | 74 | | | 347 |
| | | | | | 90 |
| | | | | | 102 |
| | | | | | 188 |
| | | | | | 142 |
| | | | | 894 | |
| | | | | 6 | 838 |
| \$ 2,318 | \$ 338 | \$ 280 | \$ 1,599 | \$ 1,807 | \$ 5,923 |

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

YEAR OF REPORT
December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|-------------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 2,617 | \$ - | \$ 24 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 133 | | |
| 604 | Employee Pensions and Benefits | 789 | | |
| 610 | Purchased Water | 6,346 | 6,346 | |
| 615 | Purchased Power | 345 | 253 | |
| 616 | Fuel for Power Purchased | 15 | 15 | |
| 618 | Chemicals | 787 | | |
| 620 | Materials and Supplies | 151 | 43 | 29 |
| 631 | Contractual Services - Engineering | 30 | | |
| 632 | Contractual Services - Accounting | 166 | | |
| 633 | Contractual Services - Legal | 1,029 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 1,080 | | |
| 636 | Contractual Services - Other | 1,399 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 62 | | |
| 650 | Transportation Expense | 315 | | |
| 656 | Insurance - Vehicle | 54 | | |
| 657 | Insurance - General Liability | 61 | | |
| 658 | Insurance - Workmens Comp. | 97 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 143 | | |
| 675 | Miscellaneous Expenses | 1,834 | | |
| Total Water Utility Expenses | | \$ 17,453 | \$ 6,657 | \$ 53 |

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|--|------------------|---|--|
| 601 | Salaries and Wages - Employees | \$ 11,745 | \$ 19 | \$ 238 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 316 | | |
| 604 | Employee Pensions and Benefits | 1,876 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 4,056 | 3,960 | |
| 616 | Fuel for Power Purchased | 35 | 35 | |
| 618 | Chemicals | 2,091 | | |
| 620 | Materials and Supplies | 461 | 52 | 70 |
| 631 | Contractual Services - Engineering | 71 | | |
| 632 | Contractual Services - Accounting | 395 | | |
| 633 | Contractual Services - Legal | 2,447 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 2,831 | | |
| 636 | Contractual Services - Other | 1,999 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 146 | | |
| 650 | Transportation Expense | 750 | | |
| 656 | Insurance - Vehicle | 129 | | |
| 657 | Insurance - General Liability | 146 | | |
| 658 | Insurance - Workmens Comp. | 231 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 668 | | |
| 675 | Miscellaneous Expenses | 5,066 | | |
| Total Water Utility Expenses | | \$ 35,459 | \$ 4,066 | \$ 308 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 5,108 | \$ - | \$ 50 | \$ 412 | \$ 225 | \$ 5,693 |
| | | | | | 316 |
| | | | | | 1,876 |
| | | | | | 96 |
| 2,091 | | | | | |
| | 19 | 190 | 58 | | 72 |
| | | | | | 71 |
| | | | | | 395 |
| | | | | | 2,447 |
| 2,831 | | | | | |
| 209 | 380 | 28 | 549 | 575 | 258 |
| | | | | | 146 |
| | | 350 | | | 400 |
| | | | | | 129 |
| | | | | | 146 |
| | | | | | 231 |
| | | | | 668 | |
| | | | | 71 | 4,995 |
| \$ 10,239 | \$ 399 | \$ 618 | \$ 1,019 | \$ 1,539 | \$ 17,271 |

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

YEAR OF REPORT
December 31, 2004

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) | .1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d) | .2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e) |
|------------------------------|---|------------------------|--|---|
| 601 | Salaries and Wages - Employees | \$ 24,744 | \$ - | \$ 4,655 |
| 603 | Salaries and Wages - Officers, Directors and Majority Stockholders | 539 | | |
| 604 | Employee Pensions and Benefits | 3,206 | | |
| 610 | Purchased Water | | | |
| 615 | Purchased Power | 7,677 | 7,512 | |
| 616 | Fuel for Power Purchased | 464 | 60 | |
| 618 | Chemicals | 1,031 | | |
| 620 | Materials and Supplies | 1,218 | 88 | 203 |
| 631 | Contractual Services - Engineering | 121 | | |
| 632 | Contractual Services - Accounting | 675 | | |
| 633 | Contractual Services - Legal | 4,181 | | |
| 634 | Contractual Services - Mgt. Fees | | | |
| 635 | Contractual Services - Testing | 1,679 | | |
| 636 | Contractual Services - Other | 4,700 | | |
| 641 | Rental of Building/Real Property | | | |
| 642 | Rental of Equipment | 329 | | |
| 650 | Transportation Expense | 1,720 | | |
| 656 | Insurance - Vehicle | 220 | | |
| 657 | Insurance - General Liability | 250 | | |
| 658 | Insurance - Workmens Comp. | 394 | | |
| 659 | Insurance - Other | | | |
| 660 | Advertising Expense | | | |
| 666 | Regulatory Commission Expenses - Amortization of Rate Case | | | |
| 667 | Regulatory Commission Exp.-Other | | | |
| 670 | Bad Debt Expense | 1,825 | | |
| 675 | Miscellaneous Expenses | 8,489 | | |
| Total Water Utility Expenses | | \$ 63,462 | \$ 7,660 | \$ 4,858 |

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

YEAR OF REPORT
December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4 WATER TREATMENT EXPENSES - MAINTENANCE (g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMINISTRATIVE & GENERAL EXPENSES (k) |
|---|--|---|--|--|--|
| \$ 2,169 | \$ 1,168 | \$ 577 | \$ 3,597 | \$ 786 | \$ 11,792 |
| | | | | | 539 |
| | | | | | 3,206 |
| | | | | | 165 |
| 404 | | | | | |
| 1,031 | | | | | |
| | 345 | 66 | 265 | | 251 |
| | | | | | 121 |
| | | | | | 675 |
| | | | | | 4,181 |
| 1,679 | | | | | |
| 493 | 457 | 130 | 2,177 | 982 | 461 |
| | | | | 80 | 249 |
| | | 908 | | | 812 |
| | | | | | 220 |
| | | | | | 250 |
| | | | | | 394 |
| | | | | 1,825 | |
| | | | | 120 | 8,369 |
| \$ 5,776 | \$ 1,970 | \$ 1,681 | \$ 6,039 | \$ 3,793 | \$ 31,685 |