

●

WASTEWATER

● **OPERATION**

SECTION

●

UTILITY NAME: Florida Water Services Corporation

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-1 through S-10) should be filed for the group in total.

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

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

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

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 435,554
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	44,603
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(20,569)
252	Advances for Construction	F-20	
	Subtotal		459,588
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	15,251
	Subtotal		474,839
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,116
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 479,955
	UTILITY OPERATING INCOME	S-3	\$ (19,753)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,325,048
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(598,125)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(1,339,341)
252	Advances for Construction	F-20	
	Subtotal		387,582
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	193,908
	Subtotal		581,490
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		23,797
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 605,287
	UTILITY OPERATING INCOME	S-3	\$ 153,518
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		25.36 %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,499,521
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(779,958)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(593,182)
252	Advances for Construction	F-20	
	Subtotal		126,381
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	267,661
	Subtotal		394,042
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		21,396
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 415,438
	UTILITY OPERATING INCOME	S-3	\$ (80,736)
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		-- %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 794,745
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(317,316)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(78,357)
252	Advances for Construction	F-20	
	Subtotal		399,072
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	48,605
	Subtotal		447,677
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,176
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 453,853
	UTILITY OPERATING INCOME	S-3	\$ -
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		-- %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 509,006
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(152,304)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(133,385)
252	Advances for Construction	F-20	
	Subtotal		223,317
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	69,397
	Subtotal		292,714
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,065
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 298,779
	UTILITY OPERATING INCOME	S-3	\$ (12,260)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,573,564
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(62,713)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(250,697)
252	Advances for Construction	F-20	
	Subtotal		2,260,154
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	73,067
	Subtotal		2,333,221
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		20,413
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 2,353,634
	UTILITY OPERATING INCOME	S-3	\$ (121,494)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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- (3) Calculation consistent with last rate proceeding.
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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 331,683
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(219,325)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(240,336)
252	Advances for Construction	F-20	
	Subtotal		(127,978)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	177,328
	Subtotal		49,350
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,322
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 56,672
	UTILITY OPERATING INCOME	S-3	\$ 9,290
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		16.39 %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 171,824
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(116,643)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(7,682)
252	Advances for Construction	F-20	
	Subtotal		47,499
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	5,082
	Subtotal		52,581
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,285
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 55,866
	UTILITY OPERATING INCOME	S-3	\$ (11,380)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 283,670
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(168,680)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(22,530)
252	Advances for Construction	F-20	
	Subtotal		92,460
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	12,571
	Subtotal		105,031
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,102
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 112,133
	UTILITY OPERATING INCOME	S-3	\$ (6,783)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 644,517
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(278,060)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(343,113)
252	Advances for Construction	F-20	
	Subtotal		23,344
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	272,949
	Subtotal		296,293
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		26,284
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 322,577
	UTILITY OPERATING INCOME	S-3	\$ 166,610
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		51.65 %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 53,772
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(25,121)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(724)
252	Advances for Construction	F-20	
	Subtotal		27,927
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	654
	Subtotal		28,581
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,941
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 31,522
	UTILITY OPERATING INCOME	S-3	\$ (6,424)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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 (3) Calculation consistent with last rate proceeding.
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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 104,646
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(70,684)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(18,377)
252	Advances for Construction	F-20	
	Subtotal		15,585
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	11,285
	Subtotal		26,870
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,440
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 31,310
	UTILITY OPERATING INCOME	S-3	\$ (17,143)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		-- %

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- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 580,691
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(434,779)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(2,397)
252	Advances for Construction	F-20	
	Subtotal		143,515
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	1,287
	Subtotal		144,802
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		9,626
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 154,428
	UTILITY OPERATING INCOME	S-3	\$ 1,198
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		0.78 %

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- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 454,092
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(227,314)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(36,479)
252	Advances for Construction	F-20	
	Subtotal		190,299
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	11,495
	Subtotal		201,794
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		12,941
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 214,735
	UTILITY OPERATING INCOME	S-3	\$ 2,002
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		0.93 %

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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 305,335
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(168,150)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(149,074)
252	Advances for Construction	F-20	
	Subtotal		(11,889)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	127,125
	Subtotal		115,236
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,325
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 120,561
	UTILITY OPERATING INCOME	S-3	\$ 699
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		0.58 %

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- (3) Calculation consistent with last rate proceeding.
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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 341,841
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(72,678)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(83,582)
252	Advances for Construction	F-20	
	Subtotal		<u>185,581</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	34,743
	Subtotal		<u>220,324</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		13,390
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		<u>\$ 233,714</u>
	UTILITY OPERATING INCOME	S-3	<u>\$ 20,472</u>
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		<u>8.76 %</u>

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- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 30,602
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		30,602
401	Operating Expenses	S-10(a)	40,925
403	Depreciation Expense	S-6(a)	8,334
	Less: Amortization of CIAC	S-8(a)	(281)
	Net Depreciation Expense		8,053
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,377
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,377
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		50,355
	Utility Operating Income (Loss)		(19,753)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (19,753)

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

YEAR OF REPORT
December 31, 2005

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 388,532
530	Less: Guaranteed Revenue and AFPI	S-9	(9,100)
	Net Operating Revenues		<u>379,432</u>
401	Operating Expenses	S-10(a)	190,376
403	Depreciation Expense	S-6(a)	32,989
	Less: Amortization of CIAC	S-8(a)	(15,344)
	Net Depreciation Expense		17,645
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		17,893
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		17,893
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		<u>225,914</u>
	Utility Operating Income		<u>153,518</u>
530	Add Back: Guaranteed Revenue (and AFPI)		9,100
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ <u>162,618</u>

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 142,840
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		142,840
401	Operating Expenses	S-10(a)	171,166
403	Depreciation Expense	S-6(a)	31,241
	Less: Amortization of CIAC	S-8(a)	(7,024)
	Net Depreciation Expense		24,217
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,428
408.11	Property Taxes		21,765
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		28,193
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		223,576
	Utility Operating Income (Loss)		(80,736)
	Add Back:		
530	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (80,736)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 53,054
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		53,054
401	Operating Expenses	S-10(a)	49,409
403	Depreciation Expense	S-6(a)	13,194
	Less: Amortization of CIAC	S-8(a)	(850)
	Net Depreciation Expense		12,344
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,387
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		2,387
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		64,140
	Utility Operating Income (Loss)		(11,086)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (11,086)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 44,125
530	Less: Guaranteed Revenue and AFPI	S-9	(701)
	Net Operating Revenues		<u>43,424</u>
401	Operating Expenses	S-10(a)	48,516
403	Depreciation Expense	S-6(a)	6,913
	Less: Amortization of CIAC	S-8(a)	(1,699)
	Net Depreciation Expense		5,214
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,954
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,954
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		<u>55,684</u>
	Utility Operating Income (Loss)		<u>(12,260)</u>
530	Add Back: Guaranteed Revenue (and AFPI)		701
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ <u>(11,559)</u>

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 99,782
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		99,782
401	Operating Expenses	S-10(a)	163,306
403	Depreciation Expense	S-6(a)	56,468
	Less: Amortization of CIAC	S-8(a)	(2,988)
	Net Depreciation Expense		53,480
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		4,490
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		4,490
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		221,276
	Utility Operating Income (Loss)		(121,494)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (121,494)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 75,874
530	Less: Guaranteed Revenue and AFPI	S-9	(422)
	Net Operating Revenues		75,452
401	Operating Expenses	S-10(a)	58,577
403	Depreciation Expense	S-6(a)	6,050
	Less: Amortization of CIAC	S-8(a)	(3,181)
	Net Depreciation Expense		2,869
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		3,395
408.11	Property Taxes		1,321
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		4,716
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		66,162
	Utility Operating Income		9,290
530	Add Back:		
	Guaranteed Revenue (and AFPI)		422
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 9,712

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 20,950
530	Less: Guaranteed Revenue and AFPI	S-9	(829)
	Net Operating Revenues		20,121
401	Operating Expenses	S-10(a)	26,279
403	Depreciation Expense	S-6(a)	4,421
	Less: Amortization of CIAC	S-8(a)	(104)
	Net Depreciation Expense		4,317
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		905
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		905
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		31,501
	Utility Operating Income (Loss)		(11,380)
530	Add Back:		
	Guaranteed Revenue (and AFPI)		829
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (10,551)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 60,487
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		60,487
401	Operating Expenses	S-10(a)	56,812
403	Depreciation Expense	S-6(a)	7,018
	Less: Amortization of CIAC	S-8(a)	(302)
	Net Depreciation Expense		6,716
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,722
408.11	Property Taxes		1,020
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		3,742
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		67,270
	Utility Operating Income (Loss)		(6,783)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (6,783)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 400,768
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		400,768
401	Operating Expenses	S-10(a)	210,272
403	Depreciation Expense	S-6(a)	10,242
	Less: Amortization of CIAC	S-8(a)	(4,391)
	Net Depreciation Expense		5,851
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		18,035
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		18,035
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		234,158
	Utility Operating Income		166,610
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 166,610

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 18,799
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		18,799
401	Operating Expenses	S-10(a)	23,531
403	Depreciation Expense	S-6(a)	768
	Less: Amortization of CIAC	S-8(a)	(10)
	Net Depreciation Expense		758
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		846
408.11	Property Taxes		88
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		934
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		25,223
	Utility Operating Income (Loss)		(6,424)
530	Add Back:		
	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (6,424)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 21,327
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		21,327
401	Operating Expenses	S-10(a)	35,517
403	Depreciation Expense	S-6(a)	2,203
	Less: Amortization of CIAC	S-8(a)	(210)
	Net Depreciation Expense		1,993
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		960
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		960
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		38,470
	Utility Operating Income (Loss)		(17,143)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (17,143)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 89,526
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		89,526
401	Operating Expenses	S-10(a)	77,005
403	Depreciation Expense	S-6(a)	7,309
	Less: Amortization of CIAC	S-8(a)	(15)
	Net Depreciation Expense		7,294
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		4,029
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		4,029
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		88,328
	Utility Operating Income		1,198
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 1,198

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	\$ 119,485
530	Less: Guaranteed Revenue and AFPI	S-9	(106)
	Net Operating Revenues		119,379
401	Operating Expenses	S-10(a)	103,525
403	Depreciation Expense	S-6(a)	8,913
	Less: Amortization of CIAC	S-8(a)	(433)
	Net Depreciation Expense		8,480
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,372
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		5,372
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		117,377
	Utility Operating Income		2,002
530	Add Back: Guaranteed Revenue (and AFPI)		106
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 2,108

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 50,562
530	Less: Guaranteed Revenue and AFPI	S-9	(541)
	Net Operating Revenues		50,021
401	Operating Expenses	S-10(a)	42,598
403	Depreciation Expense	S-6(a)	6,448
	Less: Amortization of CIAC	S-8(a)	(1,975)
	Net Depreciation Expense		4,473
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,251
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		2,251
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		49,322
	Utility Operating Income		699
530	Add Back: Guaranteed Revenue (and AFPI)		541
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 1,240

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 139,382
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		139,382
401	Operating Expenses	S-10(a)	107,116
403	Depreciation Expense	S-6(a)	6,677
	Less: Amortization of CIAC	S-8(a)	(1,155)
	Net Depreciation Expense		5,522
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		6,272
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		6,272
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		118,910
	Utility Operating Income		20,472
530	Add Back:		
	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 20,472

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	2,442						
353	Land and Land Rights		\$ 9,222		\$ 296,432			\$ -
354	Structure and Improvements				12,611	60,254		
355	Power Generation Equipment							
360	Collection Sewers - Force		338,601					
361	Collection Sewers - Gravity		786,040					
362	Special Collecting Structures		213,222					
363	Services to Customers		785					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			26,117				
370	Receiving Wells			43,329			18,258	
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				152,951	142,041	17,948	
381	Plant Sewers					37,359		
382	Outfall Sewer Lines				137,192			
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 2,442	\$ 1,347,870	\$ 69,446	\$ 599,186	\$ 269,898	\$ 36,206	\$ -

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	205						
353	Land and Land Rights		\$ 1,000	\$ 1,18,526	\$ -	\$ -	\$ -	\$ -
354	Structure and Improvements				2,471	2,103		
355	Power Generation Equipment							
360	Collection Sewers - Force		68,467					
361	Collection Sewers - Gravity		167,618					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			33,930				
370	Receiving Wells			8,127				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				60,334	24,484		
381	Plant Sewers					21,741		
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 205	\$ 237,085	\$ 160,583	\$ 62,805	\$ 48,328	\$ -	\$ -

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

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

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment		%	%
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	18	%	5.56 %
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System	43	%	2.33 %
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment	20	%	5.00 %
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs	37	%	2.70 %
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment	6	%	16.67 %
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment	10	%	10.00 %
397	Miscellaneous Equipment	15	%	6.67 %
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	18	%	5.56 %
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements		%	%
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18	%	5.56 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	58	2		2
354	Structure and Improvements	(66,958)	-		
355	Power Generation Equipment				
360	Collection Sewers - Force	22,797	3,883		3,883
361	Collection Sewers - Gravity	2,797	235		235
362	Special Collecting Structures				
363	Services to Customers	536	101		101
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	22,342	3,505	(1)	3,504
371	Pumping Equipment	(12,848)	-		
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	(19,026)	-		
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(2,633)	608	(1)	607
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ (52,935)	\$ 8,334	\$ (2)	\$ 8,332

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					60
354	Structure and Improvements					(66,958)
355	Power Generation Equipment					
360	Collection Sewers - Force					26,680
361	Collection Sewers - Gravity					3,032
362	Special Collecting Structures					
363	Services to Customers					637
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					25,846
371	Pumping Equipment					(12,848)
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					(19,026)
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(2,026)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	(44,603)

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

YEAR OF REPORT
December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	-	\$ -
352	Franchises	1,234	31		31
354	Structure and Improvements	35,748	1,285		1,285
355	Power Generation Equipment				
360	Collection Sewers - Force	119,596	5,638		5,638
361	Collection Sewers - Gravity	129,646	8,725		8,725
362	Special Collecting Structures				
363	Services to Customers	23,670	2,802	1	2,803
364	Flow Measuring Devices	785	-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	17,756	726		726
371	Pumping Equipment	68,296	2,553		2,553
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System	337	209	1	210
380	Treatment & Disposal Equipment	85,856	8,201		8,201
381	Plant Sewers	19,602	535		535
382	Outfall Sewer Lines	68,006	2,284	1	2,285
389	Other Plant / Miscellaneous Equipment	(5,399)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 565,133	\$ 32,989	\$ 3	\$ 32,992

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					1,265
354	Structure and Improvements					37,033
355	Power Generation Equipment					
360	Collection Sewers - Force					125,234
361	Collection Sewers - Gravity					138,371
362	Special Collecting Structures					
363	Services to Customers					26,473
364	Flow Measuring Devices					785
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					18,482
371	Pumping Equipment					70,849
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					547
380	Treatment & Disposal Equipment					94,057
381	Plant Sewers					20,137
382	Outfall Sewer Lines					70,291
389	Other Plant / Miscellaneous Equipment					(5,399)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 598,125

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	356	13		13
354	Structure and Improvements	102,035	3,258		3,258
355	Power Generation Equipment	16,914	636		636
360	Collection Sewers - Force	137,465	4,742		4,742
361	Collection Sewers - Gravity	3,606	255		255
362	Special Collecting Structures				
363	Services to Customers	359	52		52
364	Flow Measuring Devices	3,602	114		114
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	14,403	696		696
371	Pumping Equipment	80,693	3,669		3,669
374	Reuse Distribution Reservoirs	62,559	1,235		1,235
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	279,458	13,595		13,595
381	Plant Sewers	14,707	372		372
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(1,694)	-		
390	Office Furniture & Equipment	11,971	862		862
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	4,788	277		277
394	Laboratory Equipment	1,537	74		74
395	Power Operated Equipment	432	21		21
396	Communication Equipment	7,750	1,064		1,064
397	Miscellaneous Equipment	7,776	306		306
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 748,717	\$ 31,241	\$ -	\$ 31,241

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					369
354	Structure and Improvements					105,293
355	Power Generation Equipment					17,550
360	Collection Sewers - Force					142,207
361	Collection Sewers - Gravity					3,861
362	Special Collecting Structures					
363	Services to Customers					411
364	Flow Measuring Devices					3,716
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					15,099
371	Pumping Equipment					84,362
374	Reuse Distribution Reservoirs					63,794
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					293,053
381	Plant Sewers					15,079
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(1,694)
390	Office Furniture & Equipment					12,833
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					5,065
394	Laboratory Equipment					1,611
395	Power Operated Equipment					453
396	Communication Equipment					8,814
397	Miscellaneous Equipment					8,082
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	779,958

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	(71)	1		1
354	Structure and Improvements	16,548	419		419
355	Power Generation Equipment				
360	Collection Sewers - Force	1,824	38		38
361	Collection Sewers - Gravity	41,942	1,524		1,524
362	Special Collecting Structures				
363	Services to Customers	330	66		66
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,500	-		
371	Pumping Equipment	6,597	776		776
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	153,944	7,698		7,698
381	Plant Sewers	91,416	2,672		2,672
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(10,908)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 304,122	\$ 13,194	\$ -	\$ 13,194

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					(70)
354	Structure and Improvements					16,967
355	Power Generation Equipment					
360	Collection Sewers - Force					1,862
361	Collection Sewers - Gravity					43,466
362	Special Collecting Structures					
363	Services to Customers					396
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					2,500
371	Pumping Equipment					7,373
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					161,642
381	Plant Sewers					94,088
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(10,908)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 317,316

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	67	3		3
354	Structure and Improvements	2,264	71		71
355	Power Generation Equipment				
360	Collection Sewers - Force	33,602	1,140		1,140
361	Collection Sewers - Gravity	57,003	1,861		1,861
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	18,732	943		943
371	Pumping Equipment	(21,068)	226		226
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	53,544	2,358		2,358
381	Plant Sewers	10,359	311		311
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(9,112)	-		-
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 145,391	\$ 6,913	\$ -	\$ 6,913

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					70
354	Structure and Improvements					2,335
355	Power Generation Equipment					
360	Collection Sewers - Force					34,742
361	Collection Sewers - Gravity					58,864
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					19,675
371	Pumping Equipment					(20,842)
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					55,902
381	Plant Sewers					10,670
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(9,112)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 152,304

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	-	\$ -
352	Franchises	1,520	4		4
354	Structure and Improvements	1,954	338		338
355	Power Generation Equipment				
360	Collection Sewers - Force	65,476	1,598		1,598
361	Collection Sewers - Gravity	66,513	7,467		7,467
362	Special Collecting Structures				
363	Services to Customers	15,538	318		318
364	Flow Measuring Devices	12,585	2,097		2,097
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	15,516	1,753		1,753
371	Pumping Equipment	10,037	3,415		3,415
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	(341,486)	98		98
381	Plant Sewers	3,587	3,548		3,548
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	155,005	35,832		35,832
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 6,245	\$ 56,468	\$ -	\$ 56,468

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					1,524
354	Structure and Improvements					2,292
355	Power Generation Equipment					
360	Collection Sewers - Force					67,074
361	Collection Sewers - Gravity					73,980
362	Special Collecting Structures					
363	Services to Customers					15,856
364	Flow Measuring Devices					14,682
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					17,269
371	Pumping Equipment					13,452
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					(341,388)
381	Plant Sewers					7,135
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					190,837
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 62,713

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	171	4		4
354	Structure and Improvements	3,360	72		72
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	95,972	1,770		1,770
362	Special Collecting Structures				
363	Services to Customers	5,405	215		215
364	Flow Measuring Devices	1,000	-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	7,712	162		162
371	Pumping Equipment	8,117	732		732
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	87,891	3,079		3,079
381	Plant Sewers				
382	Outfall Sewer Lines	(6,263)	16	(1)	15
389	Other Plant / Miscellaneous Equipment	9,911	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 213,276	\$ 6,050	\$ (1)	\$ 6,049

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					175
354	Structure and Improvements					3,432
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					
362	Special Collecting Structures					97,742
363	Services to Customers					
364	Flow Measuring Devices					5,620
365	Flow Measuring Installations					1,000
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					7,874
371	Pumping Equipment					8,849
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					90,970
381	Plant Sewers					
382	Outfall Sewer Lines					(6,248)
389	Other Plant / Miscellaneous Equipment					9,911
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 219,325

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

YEAR OF REPORT
December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	79	2		2
354	Structure and Improvements	2,902	65		65
355	Power Generation Equipment				
360	Collection Sewers - Force	2,135	52		52
361	Collection Sewers - Gravity	220	126		126
362	Special Collecting Structures				
363	Services to Customers	1,842	41		41
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	17,048	1,277		1,277
371	Pumping Equipment	60,820	1,961		1,961
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	27,982	897	(1)	896
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(805)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 112,223	\$ 4,421	\$ (1)	\$ 4,420

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					81
354	Structure and Improvements					2,967
355	Power Generation Equipment					
360	Collection Sewers - Force					2,187
361	Collection Sewers - Gravity					346
362	Special Collecting Structures					
363	Services to Customers					1,883
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					18,325
374	Reuse Distribution Reservoirs					62,781
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					28,878
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(805)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 116,643

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	1,304	107		107
355	Power Generation Equipment				
360	Collection Sewers - Force	93	11		11
361	Collection Sewers - Gravity	6,955	500		500
362	Special Collecting Structures				
363	Services to Customers	2,548	78		78
364	Flow Measuring Devices	2,356	471		471
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	2,126	94		94
374	Reuse Distribution Reservoirs	13,808	877		877
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	135,598	4,880	(1)	4,879
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(3,125)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 161,663	\$ 7,018	\$ (1)	\$ 7,017

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					1,411
355	Power Generation Equipment					
360	Collection Sewers - Force					104
361	Collection Sewers - Gravity					7,455
362	Special Collecting Structures					
363	Services to Customers					2,626
364	Flow Measuring Devices					2,827
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					2,220
374	Reuse Distribution Reservoirs					14,685
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					140,477
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(3,125)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
	Total Depreciable Wastewater Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ 168,680

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 249	7	\$ -	7
352	Franchises	1,084	36		36
354	Structure and Improvements	21,307	833		833
355	Power Generation Equipment				
360	Collection Sewers - Force	6,013	250		250
361	Collection Sewers - Gravity	139,501	2,580		2,580
362	Special Collecting Structures				
363	Services to Customers	889	28		28
364	Flow Measuring Devices	5,948	10		10
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	10,944	385		385
371	Pumping Equipment	(10,491)	621	(1)	620
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	108,415	5,434	(1)	5,433
381	Plant Sewers	2,219	58		58
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(18,258)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant in Service	\$ 267,820	10,242	\$ (2)	\$ 10,240

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	256
352	Franchises					1,120
354	Structure and Improvements					22,140
355	Power Generation Equipment					
360	Collection Sewers - Force					6,263
361	Collection Sewers - Gravity					142,081
362	Special Collecting Structures					
363	Services to Customers					917
364	Flow Measuring Devices					5,958
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					11,329
371	Pumping Equipment					(9,871)
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					113,848
381	Plant Sewers					2,277
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(18,258)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 278,060

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	4,684	(122)	1	(121)
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	8,078	154		154
362	Special Collecting Structures				
363	Services to Customers	(22)	1		1
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	1,002	42		42
371	Pumping Equipment	6,917	296		296
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	8,546	397	1	398
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(4,854)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 24,351	\$ 768	\$ 2	\$ 770

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					4,563
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					8,232
362	Special Collecting Structures					
363	Services to Customers					(21)
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					1,044
371	Pumping Equipment					7,213
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					8,944
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(4,854)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 25,121

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	208	9		9
354	Structure and Improvements	1,526	72		72
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	8,335	172		172
362	Special Collecting Structures				
363	Services to Customers	1,249	38		38
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	1,174	67		67
371	Pumping Equipment	6,699	234		234
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	52,746	1,611	1	1,612
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(3,457)			
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 68,480	\$ 2,203	\$ 1	\$ 2,204

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					217
354	Structure and Improvements					1,598
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					8,507
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					1,287
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					1,241
371	Pumping Equipment					6,933
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					54,358
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(3,457)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service			\$ -	\$ -		\$ 70,684

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

YEAR OF REPORT
December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	1,780	50		50
354	Structure and Improvements	7,600	129		129
355	Power Generation Equipment	31,728	1,140		1,140
360	Collection Sewers - Force	370	18		18
361	Collection Sewers - Gravity	190,256	3,110		3,110
362	Special Collecting Structures				
363	Services to Customers	39,307	697		697
364	Flow Measuring Devices	1,533	85		85
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	3,246	401		401
371	Pumping Equipment	36,369	-		
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	112,884	1,586		1,586
381	Plant Sewers	3,032	93		93
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(635)			
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 427,470	\$ 7,309	\$ -	\$ 7,309

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					1,830
354	Structure and Improvements					7,729
355	Power Generation Equipment					32,868
360	Collection Sewers - Force					388
361	Collection Sewers - Gravity					193,366
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					40,004
365	Flow Measuring Installations					1,618
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					3,647
374	Reuse Distribution Reservoirs					36,369
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					114,470
381	Plant Sewers					3,125
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(635)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 434,779

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	7,548	326		326
355	Power Generation Equipment				
360	Collection Sewers - Force	3,201	110		110
361	Collection Sewers - Gravity	84,637	1,754		1,754
362	Special Collecting Structures				
363	Services to Customers	17,111	366		366
364	Flow Measuring Devices	1,666	-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,470	225		225
371	Pumping Equipment	23,059	1,401		1,401
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	62,629	4,399	1	4,400
381	Plant Sewers				
382	Outfall Sewer Lines	15,905	332		332
389	Other Plant / Miscellaneous Equipment	174	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 218,400	\$ 8,913	\$ 1	\$ 8,914

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					7,874
355	Power Generation Equipment					
360	Collection Sewers - Force					3,311
361	Collection Sewers - Gravity					86,391
362	Special Collecting Structures					
363	Services to Customers					17,477
364	Flow Measuring Devices					1,666
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					2,695
371	Pumping Equipment					24,460
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					67,029
381	Plant Sewers					
382	Outfall Sewer Lines					16,237
389	Other Plant / Miscellaneous Equipment					174
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 227,314

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	159	4		4
354	Structure and Improvements	5,664	293		293
355	Power Generation Equipment				
360	Collection Sewers - Force	9,097	168		168
361	Collection Sewers - Gravity	34,135	756		756
362	Special Collecting Structures				
363	Services to Customers	7,824	138		138
364	Flow Measuring Devices	877	125		125
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	4,606	208		208
374	Reuse Distribution Reservoirs	31,795	1,064		1,064
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	64,784	3,676		3,676
381	Plant Sewers	903	16		16
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	1,858	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 161,702	\$ 6,448	\$ -	\$ 6,448

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

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

YEAR OF REPORT
December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					163
354	Structure and Improvements					5,957
355	Power Generation Equipment					
360	Collection Sewers - Force					9,265
361	Collection Sewers - Gravity					34,891
362	Special Collecting Structures					
363	Services to Customers					7,962
364	Flow Measuring Devices					1,002
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					4,814
371	Pumping Equipment					32,859
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					68,460
381	Plant Sewers					919
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					1,858
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 168,150

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 810	\$ 34	-	\$ 34
352	Franchises	237	6		6
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	65,474	2,193		2,193
361	Collection Sewers - Gravity	1,300	38		38
362	Special Collecting Structures				
363	Services to Customers	557	17		17
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	(20,239)	827	1	828
371	Pumping Equipment	35,956	3,562	1	3,563
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	(18,096)	-		
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 65,999	\$ 6,677	\$ 2	\$ 6,679

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	844
352	Franchises					243
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					67,667
361	Collection Sewers - Gravity					1,338
362	Special Collecting Structures					
363	Services to Customers					574
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					(19,411)
371	Pumping Equipment					39,519
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					(18,096)
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	72,678

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 1,262,921
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	8,850
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	67,570
Total Credits		76,420
Less debits charged during the year (All debits charged during the year must be explained below)		_____
Total Contributions In Aid of Construction		\$ 1,339,341

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

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

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

YEAR OF REPORT
 December 31, 2005

CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271

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

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 76,407
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	1,950
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		1,950
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 78,357

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 131,113
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	2,272
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		2,272
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 133,385

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

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

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 238,386
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	1,950
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		1,950
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 240,336

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

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

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

YEAR OF REPORT December 31, 2005
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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 5,732
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	1,950
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		1,950
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 7,682

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

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

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

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

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

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

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

YEAR OF REPORT
 December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

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

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

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

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

YEAR OF REPORT
December 31, 2005

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

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

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

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

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

YEAR OF REPORT
 December 31, 2005

CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271

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

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 34,529
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	1,950
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		1,950
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 36,479

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

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

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

YEAR OF REPORT
December 31, 2005

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 147,124
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	1,950
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		1,950
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 149,074

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

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

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

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