

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices	10	%	10.00 %
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15 / 6	%	6.67% / 16.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15 / 6	%	6.67% / 16.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15 / 6	%	6.67% / 16.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	
306	Lake, River and Other Intakes		%	
307	Wells and Springs	33	%	3.03 %
308	Infiltration Galleries and Tunnels		%	
309	Supply Mains	33	%	3.03 %
310	Power Generation Equipment	33	%	3.03 %
311	Pumping Equipment	33	%	3.03 %
320	Water Treatment Equipment	33	%	3.03 %
330	Distribution Reservoirs and Standpipes	33	%	3.03 %
331	Transmission and Distribution Mains	33	%	3.03 %
333	Services	33	%	3.03 %
334	Meters and Meter Installations	33	%	3.03 %
335	Hydrants		%	
336	Backflow Prevention Devices		%	
339	Other Plant / Miscellaneous Equipment		%	
340	Office Furniture and Equipment		%	
341	Transportation Equipment		%	
342	Stores Equipment		%	
343	Tools, Shop and Garage Equipment		%	
344	Laboratory Equipment		%	
345	Power Operated Equipment		%	
346	Communication Equipment		%	
347	Miscellaneous Equipment		%	
348	Other Tangible Plant		%	
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	
306	Lake, River and Other Intakes		%	
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	6	%	16.67 %
335	Hydrants		%	
336	Backflow Prevention Devices		%	
339	Other Plant / Miscellaneous Equipment		%	
340	Office Furniture and Equipment	15 / 6	%	6.67% / 16.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment	18	%	5.56 %
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			%
302	Franchises			%
304	Structure and Improvements	33		3.03 %
305	Collecting and Impounding Reservoirs			%
306	Lake, River and Other Intakes			%
307	Wells and Springs	30		3.33 %
308	Infiltration Galleries and Tunnels			%
309	Supply Mains			%
310	Power Generation Equipment	20		5.00 %
311	Pumping Equipment	20		5.00 %
320	Water Treatment Equipment	22		4.55 %
330	Distribution Reservoirs and Standpipes	37		2.70 %
331	Transmission and Distribution Mains	45		2.22 %
333	Services			%
334	Meters and Meter Installations	20		5.00 %
335	Hydrants			%
336	Backflow Prevention Devices			%
339	Other Plant / Miscellaneous Equipment	25		4.00 %
340	Office Furniture and Equipment			%
341	Transportation Equipment			%
342	Stores Equipment			%
343	Tools, Shop and Garage Equipment			%
344	Laboratory Equipment			%
345	Power Operated Equipment			%
346	Communication Equipment			%
347	Miscellaneous Equipment			%
348	Other Tangible Plant			%
Water Plant Composite Depreciation Rate *				%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 2005

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Beecher's Pt / 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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	65	2		2
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes	4,940	632		632
331	Transmission and Distribution	29,382	1,016	(1)	1,015
333	Services	1,999	52		52
334	Meters and Meter Installations	886	210		210
335	Hydrants	261	9	(1)	8
336	Backflow Prevention device	10,143	1,292		1,292
339	Other Plant / Miscellaneous Equipment	(5,668)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 42,008	\$ 3,213	\$ (2)	\$ 3,211

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					67
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					5,572
331	Transmission and Distribution					30,397
333	Services					2,051
334	Meters and Meter Installations					1,096
335	Hydrants					269
336	Backflow Prevention Devices					11,435
339	Other Plant / Miscellaneous Equipment					(5,668)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 45,219

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	783	12		12
304	Structure and Improvements	5,687	321		321
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	23,339	999		999
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	19,548	877		877
311	Pumping Equipment	19,780	1,313		1,313
320	Water Treatment Equipment	(103)	-		
330	Distribution Reservoirs and	22,482	1,311	1	1,312
331	Transmission and Distribution	40,600	2,174		2,174
333	Services	4,725	178		178
334	Meters and Meter Installations	1,285	231		231
335	Hydrants	163	20		20
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(3,189)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 135,100	\$ 7,436	\$ 1	\$ 7,437

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					795
304	Structure and Improvements					6,008
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					24,338
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					20,425
311	Pumping Equipment					21,093
320	Water Treatment Equipment					(103)
330	Distribution Reservoirs and Standpipes					23,794
331	Transmission and Distribution					42,774
333	Services					4,903
334	Meters and Meter Installations					1,516
335	Hydrants					183
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(3,189)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	142,537

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

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

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)
301	Organization	\$ -	\$ -	-	\$ -
302	Franchises	664	20		20
304	Structure and Improvements	76,630	3,078		3,078
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	20,865	3,882		3,882
308	Infiltration Galleries and				
309	Supply Mains	21,771	1,286		1,286
310	Power Generation Equipment	24,332	1,335		1,335
311	Pumping Equipment	50,470	4,849		4,849
320	Water Treatment Equipment	(4,449)	2,544		2,544
330	Distribution Reservoirs and	118,887	14,682		14,682
331	Transmission and Distribution	266,342	16,318		16,318
333	Services	73,535	5,110		5,110
334	Meters and Meter Installations	2,119	1,469		1,469
335	Hydrants	9,022	1,318		1,318
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(5,399)	-		
340	Office Furniture and Equipment	2,572	184		184
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	25,916	1,337		1,337
344	Laboratory Equipment	16,825	795		795
345	Power Operated Equipment	6,187	322		322
346	Communication Equipment	4,501	1,461		1,461
347	Miscellaneous Equipment	2,607	111		111
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 713,397	\$ 60,101	\$ -	\$ 60,101

* 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 WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					684
304	Structure and Improvements					79,708
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					24,747
308	Infiltration Galleries and Tunnels					
309	Supply Mains					23,057
310	Power Generation Equipment					25,667
311	Pumping Equipment					55,319
320	Water Treatment Equipment					(1,905)
330	Distribution Reservoirs and Standpipes					133,569
331	Transmission and Distribution					282,660
333	Services					78,645
334	Meters and Meter Installations					3,588
335	Hydrants					10,340
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(5,399)
340	Office Furniture and Equipment					2,756
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					27,253
344	Laboratory Equipment					17,620
345	Power Operated Equipment					6,509
346	Communication Equipment					5,962
347	Miscellaneous Equipment					2,718
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 773,498

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

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

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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	-	\$ -
302	Franchises	225	6		6
304	Structure and Improvements	4,725	243		243
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,540	65		65
308	Infiltration Galleries and				
309	Supply Mains	4,885	288	1	289
310	Power Generation Equipment	56,513	3,139		3,139
311	Pumping Equipment	1,787	587		587
320	Water Treatment Equipment	507	91	1	92
330	Distribution Reservoirs and	(6,724)	486		486
331	Transmission and Distribution	50,112	2,219		2,219
333	Services	18,563	1,055		1,055
334	Meters and Meter Installations	6,708	205		205
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(5,729)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 133,112	\$ 8,384	\$ 2	\$ 8,386

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)		(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					231
304	Structure and Improvements					4,968
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,605
308	Infiltration Galleries and Tunnels					
309	Supply Mains					5,174
310	Power Generation Equipment					59,652
311	Pumping Equipment					2,374
320	Water Treatment Equipment					599
330	Distribution Reservoirs and Standpipes					(6,238)
331	Transmission and Distribution					52,331
333	Services					19,618
334	Meters and Meter Installations					6,913
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(5,729)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
	TOTAL WATER ACCUMULATED DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ 141,498

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	320	9		9
304	Structure and Improvements	5,652	-		
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,204	42		42
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	8,007	406	1	407
311	Pumping Equipment	2,348	339		339
320	Water Treatment Equipment	(634)	17		17
330	Distribution Reservoirs and	12,296	613		613
331	Transmission and Distribution	5,667	99	1	100
333	Services	1,298	24		24
334	Meters and Meter Installations	955	147		147
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(9,031)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 28,082	\$ 1,696	\$ 2	\$ 1,698

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					329
304	Structure and Improvements					5,652
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,246
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					8,414
311	Pumping Equipment					2,687
320	Water Treatment Equipment					(617)
330	Distribution Reservoirs and Standpipes					12,909
331	Transmission and Distribution					5,767
333	Services					1,322
334	Meters and Meter Installations					1,102
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(9,031)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 29,780

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

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

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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	27	-	-	-
304	Structure and Improvements	3,117	74	(1)	73
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,354	38		38
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	1,770	53	(1)	52
320	Water Treatment Equipment				
330	Distribution Reservoirs and	1,748	-		
331	Transmission and Distribution	962	24		24
333	Services	509	11		11
334	Meters and Meter Installations	579	38		38
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(890)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 9,176	\$ 238	\$ (2)	\$ 236

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					27
304	Structure and Improvements					3,190
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,392
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					1,822
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					1,748
331	Transmission and Distribution					986
333	Services					520
334	Meters and Meter Installations					617
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(890)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 9,412

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

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

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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	12,851	216		216
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	12,264	346		346
308	Infiltration Galleries and				
309	Supply Mains	2,065	123		123
310	Power Generation Equipment	14,723	1,176		1,176
311	Pumping Equipment	(7,904)	661		661
320	Water Treatment Equipment				
330	Distribution Reservoirs and	5,279	494		494
331	Transmission and Distribution	23,983	1,743		1,743
333	Services	662	29		29
334	Meters and Meter Installations	(3,616)	351		351
335	Hydrants	1,044	129		129
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(17,945)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 43,406	\$ 5,268	\$ -	\$ 5,268

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					13,067
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					12,610
308	Infiltration Galleries and Tunnels					
309	Supply Mains					2,188
310	Power Generation Equipment					15,899
311	Pumping Equipment					(7,243)
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					5,773
331	Transmission and Distribution					25,726
333	Services					691
334	Meters and Meter Installations					(3,265)
335	Hydrants					1,173
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(17,945)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 48,674

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

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

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)
301	Organization	\$ -	\$ -	-	\$ -
302	Franchises	179	6		6
304	Structure and Improvements	(5,644)	61		61
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,549	50		50
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	417	362		362
320	Water Treatment Equipment				
330	Distribution Reservoirs and	3,683	134	1	135
331	Transmission and Distribution	19,254	612		612
333	Services	1,500	79		79
334	Meters and Meter Installations	2,449	125		125
335	Hydrants	809	30		30
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(2,822)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 21,374	\$ 1,459	\$ 1	\$ 1,460

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					185
304	Structure and Improvements					(5,583)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,599
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					779
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					3,818
331	Transmission and Distribution					19,866
333	Services					1,579
334	Meters and Meter Installations					2,574
335	Hydrants					839
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(2,822)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 22,834

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

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

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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	456	10		10
304	Structure and Improvements	5,801	119		119
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(2,175)	42		42
308	Infiltration Galleries and				
309	Supply Mains	1,182	30	1	31
310	Power Generation Equipment				
311	Pumping Equipment	239	206		206
320	Water Treatment Equipment	(2,111)	32		32
330	Distribution Reservoirs and	3,483	101		101
331	Transmission and Distribution	8,449	314		314
333	Services	3,847	149		149
334	Meters and Meter Installations	361	73		73
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(5,738)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	1,857	272		272
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 15,651	\$ 1,348	\$ 1	\$ 1,349

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					466
304	Structure and Improvements					5,920
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(2,133)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,213
310	Power Generation Equipment					
311	Pumping Equipment					445
320	Water Treatment Equipment					(2,079)
330	Distribution Reservoirs and Standpipes					3,584
331	Transmission and Distribution					8,763
333	Services					3,996
334	Meters and Meter Installations					434
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(5,738)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					2,129
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 17,000

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Hermis Cove / 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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	101	3		3
304	Structure and Improvements	9,265	490		490
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	(5,303)	-		
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	16,187	742	(1)	741
311	Pumping Equipment	12,030	843		843
320	Water Treatment Equipment	(5,256)	813		813
330	Distribution Reservoirs and Standpipes	(20,307)	4,690		4,690
331	Transmission and Distribution	25,845	777		777
333	Services	3,053	70		70
334	Meters and Meter Installations	5,234	233	(1)	232
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant / Miscellaneous Equipment	(1,748)	-		
340	Office Furniture and Equipment	13,012	1,171		1,171
341	Transportation Equipment	2,079	-		
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	1,504	116		116
344	Laboratory Equipment	(2,144)	-		
345	Power Operated Equipment	(229)	107		107
346	Communication Equipment	22,625	973		973
347	Miscellaneous Equipment	(4,855)	63		63
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 71,093	\$ 11,091	\$ (2)	\$ 11,089

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					104
304	Structure and Improvements					9,755
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(5,303)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					16,928
311	Pumping Equipment					12,873
320	Water Treatment Equipment					(4,443)
330	Distribution Reservoirs and Standpipes					(15,617)
331	Transmission and Distribution					26,622
333	Services					3,123
334	Meters and Meter Installations					5,466
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(1,748)
340	Office Furniture and Equipment					14,183
341	Transportation Equipment					2,079
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					1,620
344	Laboratory Equipment					(2,144)
345	Power Operated Equipment					(122)
346	Communication Equipment					23,598
347	Miscellaneous Equipment					(4,792)
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 82,182

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

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)	ACCURUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	252	7		7
304	Structure and Improvements	(965)	58		58
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,704	79		79
308	Infiltration Galleries and				
309	Supply Mains	238	13		13
310	Power Generation Equipment				
311	Pumping Equipment	(51)	258		258
320	Water Treatment Equipment	(2,032)	10		10
330	Distribution Reservoirs and	1,521	108		108
331	Transmission and Distribution	3,990	71		71
333	Services	925	19		19
334	Meters and Meter Installations	3,587	138		138
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(4,374)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 5,795	\$ 761	\$ -	\$ 761

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	-
302	Franchises					259
304	Structure and Improvements					(907)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,783
308	Infiltration Galleries and Tunnels					
309	Supply Mains					251
310	Power Generation Equipment					
311	Pumping Equipment					207
320	Water Treatment Equipment					(2,022)
330	Distribution Reservoirs and Standpipes					1,629
331	Transmission and Distribution					4,061
333	Services					944
334	Meters and Meter Installations					3,725
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(4,374)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	6,556

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	(13)	5		5
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains	5,682	112	(1)	111
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	16,764	281		281
333	Services	3,086	100		100
334	Meters and Meter Installations	5,174	147		147
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(10,908)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	348	50		50
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 20,133	\$ 695	\$ (1)	\$ 694

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					(8)
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					5,793
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					17,045
333	Services					3,186
334	Meters and Meter Installations					5,321
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(10,908)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					398
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 20,827

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

UTILITY NAME: Florida Water Services Corporation
SYSTEM NAME / COUNTY: Imperial Mobile Terr / Lake

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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	84	3		3
304	Structure and Improvements	7,869	317		317
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	4,199	354		354
308	Infiltration Galleries and				
309	Supply Mains	5,948	661	(1)	660
310	Power Generation Equipment	13,133	529		529
311	Pumping Equipment	7,702	808		808
320	Water Treatment Equipment	(3,246)	-		-
330	Distribution Reservoirs and	2,049	353	(1)	352
331	Transmission and Distribution	40,236	568		568
333	Services	(15)	6		6
334	Meters and Meter Installations	6,849	278		278
335	Hydrants				
339	Other Plant and Miscellaneous	(1,963)	-		-
336	Backflow Prevention device				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 82,845	\$ 3,877	\$ (2)	\$ 3,875

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Imperial Mobile Terr / Lake

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					87
304	Structure and Improvements					8,186
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					4,553
308	Infiltration Galleries and Tunnels					
309	Supply Mains					6,608
310	Power Generation Equipment					13,662
311	Pumping Equipment					8,510
320	Water Treatment Equipment					(3,246)
330	Distribution Reservoirs and Standpipes					2,401
331	Transmission and Distribution					40,804
333	Services					(9)
334	Meters and Meter Installations					7,127
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					(1,963)
336	Backflow Prevention Devices					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 86,720

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Interlachen/Park Manor / 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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	10,243	322	121	443
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(2,869)	42		42
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	4,776	604		604
311	Pumping Equipment	3,865	225		225
320	Water Treatment Equipment	(4,932)	-		
330	Distribution Reservoirs and	13,191	315		315
331	Transmission and Distribution	10,519	457		457
333	Services	(2,526)	22		22
334	Meters and Meter Installations	5,275	366		366
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(7,079)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 30,463	\$ 2,353	\$ 121	\$ 2,474

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					10,686
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(2,827)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					5,380
311	Pumping Equipment					4,090
320	Water Treatment Equipment					(4,932)
330	Distribution Reservoirs and Standpipes					13,506
331	Transmission and Distribution					10,976
333	Services					(2,504)
334	Meters and Meter Installations					5,641
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(7,079)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
	TOTAL WATER ACCUMULATED DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ 32,937

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	41	2		2
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains	1,030	22		22
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	7,560	130	(1)	129
333	Services	732	15		15
334	Meters and Meter Installations	3,292	150	(1)	149
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(9,112)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	1,067	152		152
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 4,610	\$ 471	\$ (2)	\$ 469

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					43
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,052
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					7,689
333	Services					747
334	Meters and Meter Installations					3,441
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(9,112)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					1,219
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 5,079

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

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)
301	Organization	\$ -	\$ -	-	\$ -
302	Franchises	293	8		8
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	1,801	-		
333	Services	410	-		
334	Meters and Meter Installations	2,041	67	1	68
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(2,058)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,487	\$ 75	\$ 1	\$ 76

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	ASSOCIATED SALVAGE AND INSURANCE	ASSOCIATED COST OF REMOVAL	TOTAL CHARGES	BALANCE AT END OF YEAR
(a)	(b)	(g)	(h)	(i)	(j)	(c+f-j)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					301
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					1,801
333	Services					410
334	Meters and Meter Installations					2,109
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(2,058)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 2,563

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

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	1,068	14		14
304	Structure and Improvements	56,823	2,124		2,124
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	14,645	554		554
308	Infiltration Galleries and				
309	Supply Mains	25,679	548		548
310	Power Generation Equipment	38,079	1,898		1,898
311	Pumping Equipment	14,395	1,020	(1)	1,019
320	Water Treatment Equipment				
330	Distribution Reservoirs and	16,441	702		702
331	Transmission and Distribution	38,055	1,892	(1)	1,891
333	Services	24,890	513		513
334	Meters and Meter Installations	1,330	1,093	(1)	1,092
335	Hydrants	7,845	-		
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(24,151)	-		
340	Office Furniture and Equipment	8,185	-		
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	5,268	701		701
344	Laboratory Equipment	113	18		18
345	Power Operated Equipment	750	-		
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	(511)	71		71
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 228,904	\$ 11,148	\$ (3)	\$ 11,145

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					1,082
304	Structure and Improvements					58,947
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					15,199
308	Infiltration Galleries and Tunnels					
309	Supply Mains					26,227
310	Power Generation Equipment					39,977
311	Pumping Equipment					15,414
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					17,143
331	Transmission and Distribution					39,946
333	Services					25,403
334	Meters and Meter Installations					2,422
335	Hydrants					7,845
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(24,151)
340	Office Furniture and Equipment					8,185
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					5,969
344	Laboratory Equipment					131
345	Power Operated Equipment					750
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					(440)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 240,049

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	101	4		4
304	Structure and Improvements	6,806	274		274
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,679	302		302
308	Infiltration Galleries and				
309	Supply Mains	1,210	58		58
310	Power Generation Equipment	19,281	634		634
311	Pumping Equipment	12,410	1,149	1	1,150
320	Water Treatment Equipment	17,268	1,298		1,298
330	Distribution Reservoirs and	14,506	466		466
331	Transmission and Distribution	31,981	749		749
333	Services	11,916	440		440
334	Meters and Meter Installations	(5,880)	126		126
335	Hydrants	7,267	204		204
336	Backflow Prevention device	9,911	-		-
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	473	20		20
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 129,929	\$ 5,724	\$ 1	\$ 5,725

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					105
304	Structure and Improvements					7,080
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,981
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,268
310	Power Generation Equipment					19,915
311	Pumping Equipment					13,560
320	Water Treatment Equipment					18,566
330	Distribution Reservoirs and Standpipes					14,972
331	Transmission and Distribution					32,730
333	Services					12,356
334	Meters and Meter Installations					(5,754)
335	Hydrants					7,471
336	Backflow Prevention Devices					9,911
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					493
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 135,654

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

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

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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	145	3		3
304	Structure and Improvements	2,641	50		50
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,424	42	(1)	41
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	(2,420)	-		
311	Pumping Equipment	4,471	161		161
320	Water Treatment Equipment	(391)	17		17
330	Distribution Reservoirs and	16,038	777	(1)	776
331	Transmission and Distribution	3,933	73		73
333	Services	718	13		13
334	Meters and Meter Installations	985	50	(1)	49
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(805)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 26,739	\$ 1,186	\$ (3)	\$ 1,183

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					148
304	Structure and Improvements					2,691
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,465
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					(2,420)
311	Pumping Equipment					4,632
320	Water Treatment Equipment					(374)
330	Distribution Reservoirs and Standpipes					16,814
331	Transmission and Distribution					4,006
333	Services					731
334	Meters and Meter Installations					1,034
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(805)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 27,922

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	211	7		7
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution	14,012	-		
333	Services	5,571	-		
334	Meters and Meter Installations	6,917	212		212
335	Hydrants				
336	Backflow Prevention device	(3,859)	-		
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 22,852	\$ 219	\$ -	\$ 219

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					218
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					14,012
333	Services					5,571
334	Meters and Meter Installations					7,129
335	Hydrants					
336	Backflow Prevention Devices					(3,859)
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 23,071

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	446	16		16
304	Structure and Improvements	930	56		56
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,688	180		180
308	Infiltration Galleries and				
309	Supply Mains	4,802	115		115
310	Power Generation Equipment	7,730	341		341
311	Pumping Equipment	8,543	864		864
320	Water Treatment Equipment				
330	Distribution Reservoirs and	9,211	1,230		1,230
331	Transmission and Distribution	4,112	51		51
333	Services	2,775	69		69
334	Meters and Meter Installations	(4,926)	294		294
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(18,649)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	(2,174)			
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 15,488	\$ 3,216	\$ -	\$ 3,216

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					462
304	Structure and Improvements					986
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,868
308	Infiltration Galleries and Tunnels					
309	Supply Mains					4,917
310	Power Generation Equipment					8,071
311	Pumping Equipment					9,407
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					10,441
331	Transmission and Distribution					4,163
333	Services					2,844
334	Meters and Meter Installations					(4,632)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(18,649)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					(2,174)
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 18,704

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Palm Port / 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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	49	2		2
304	Structure and Improvements	5,272	154		154
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,622	54		54
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	9,716	221		221
320	Water Treatment Equipment	(864)	-		-
330	Distribution Reservoirs and	12,776	913		913
331	Transmission and Distribution	108	11		11
333	Services	1,437	42		42
334	Meters and Meter Installations	1,860	145		145
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(3,125)	-		-
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	405	45		45
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 29,256	\$ 1,587	\$ -	\$ 1,587

* 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 WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					51
304	Structure and Improvements					5,426
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,676
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					9,937
320	Water Treatment Equipment					(864)
330	Distribution Reservoirs and Standpipes					13,689
331	Transmission and Distribution					119
333	Services					1,479
334	Meters and Meter Installations					2,005
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(3,125)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					450
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 30,843

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

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)
301	Organization	\$ 497	\$ 14	\$ -	\$ 14
302	Franchises	865	41		41
304	Structure and Improvements	12,727	325		325
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	4,578	144	1	145
308	Infiltration Galleries and				
309	Supply Mains	2,083	297	1	298
310	Power Generation Equipment				
311	Pumping Equipment	(96)	191		191
320	Water Treatment Equipment				
330	Distribution Reservoirs and	2,799	135		135
331	Transmission and Distribution	71,180	1,349		1,349
333	Services	1,300	72		72
334	Meters and Meter Installations	29,986	1,376		1,376
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(18,258)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	800	-		
344	Laboratory Equipment	2,829	-		
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	386	30		30
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 111,676	\$ 3,974	\$ 2	\$ 3,976

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

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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	511
302	Franchises					906
304	Structure and Improvements					13,052
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					4,723
308	Infiltration Galleries and Tunnels					
309	Supply Mains					2,381
310	Power Generation Equipment					
311	Pumping Equipment					95
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					2,934
331	Transmission and Distribution					72,529
333	Services					1,372
334	Meters and Meter Installations					31,362
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(18,258)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					800
344	Laboratory Equipment					2,829
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					416
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 115,652

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	183	5		5
304	Structure and Improvements	2,060	70		70
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,290	33		33
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	(2,784)	212		212
320	Water Treatment Equipment	32,690	1,298		1,298
330	Distribution Reservoirs and	5,448	330		330
331	Transmission and Distribution	3,806	65		65
333	Services	824	15		15
334	Meters and Meter Installations	74	72		72
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(2,185)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 41,406	\$ 2,100	\$ -	\$ 2,100

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					188
304	Structure and Improvements					2,130
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,323
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					(2,572)
320	Water Treatment Equipment					33,988
330	Distribution Reservoirs and Standpipes					5,778
331	Transmission and Distribution					3,871
333	Services					839
334	Meters and Meter Installations					146
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(2,185)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 43,506

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	106	4		4
304	Structure and Improvements	4,414	101		101
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	5,826	54		54
308	Infiltration Galleries and				
309	Supply Mains	242	10		10
310	Power Generation Equipment	14,810	548		548
311	Pumping Equipment	10,841	303		303
320	Water Treatment Equipment	(94)	17		17
330	Distribution Reservoirs and	11,696	515		515
331	Transmission and Distribution	10,274	165		165
333	Services	5,240	140		140
334	Meters and Meter Installations	921	181		181
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(6,076)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 58,200	\$ 2,038	\$ -	\$ 2,038

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					110
304	Structure and Improvements					4,515
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					5,880
308	Infiltration Galleries and Tunnels					
309	Supply Mains					252
310	Power Generation Equipment					15,358
311	Pumping Equipment					11,144
320	Water Treatment Equipment					(77)
330	Distribution Reservoirs and Standpipes					12,211
331	Transmission and Distribution					10,439
333	Services					5,380
334	Meters and Meter Installations					1,102
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(6,076)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
	TOTAL WATER ACCUMULATED DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ 60,238

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	687	22		22
304	Structure and Improvements	7,071	179		179
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,583	63		63
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	17,737	893		893
311	Pumping Equipment	12,539	485	(1)	484
320	Water Treatment Equipment	(5,716)	-		
330	Distribution Reservoirs and	63,625	3,163		3,163
331	Transmission and Distribution	22,905	634		634
333	Services	3,039	60		60
334	Meters and Meter Installations	3,064	232		232
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(5,330)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 121,204	\$ 5,731	\$ (1)	\$ 5,730

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					709
304	Structure and Improvements					7,250
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,646
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					18,630
311	Pumping Equipment					13,023
320	Water Treatment Equipment					(5,716)
330	Distribution Reservoirs and Standpipes					66,788
331	Transmission and Distribution					23,539
333	Services					3,099
334	Meters and Meter Installations					3,296
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(5,330)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 126,934

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Pomona Park / 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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	13,402	503		503
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,442	56		56
308	Infiltration Galleries and				
309	Supply Mains	354	9		9
310	Power Generation Equipment	26,438	1,128		1,128
311	Pumping Equipment	1,586	226		226
320	Water Treatment Equipment	(7,541)	-		
330	Distribution Reservoirs and	12,593	768	(1)	767
331	Transmission and Distribution	24,869	2,657		2,657
333	Services	2,950	92		92
334	Meters and Meter Installations	(4,153)	317		317
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(1,958)	136		136
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 70,982	\$ 5,892	\$ (1)	\$ 5,891

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

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

YEAR OF REPORT
December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					13,905
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,498
308	Infiltration Galleries and Tunnels					
309	Supply Mains					363
310	Power Generation Equipment					27,566
311	Pumping Equipment					1,812
320	Water Treatment Equipment					(7,541)
330	Distribution Reservoirs and Standpipes					13,360
331	Transmission and Distribution					27,526
333	Services					3,042
334	Meters and Meter Installations					(3,836)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(1,822)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
	TOTAL WATER ACCUMULATED DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ 76,873

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	7,285	247		247
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	8,093	577		577
320	Water Treatment Equipment	(2,837)	23		23
330	Distribution Reservoirs and	11,220	371	(1)	370
331	Transmission and Distribution	10,294	772		772
333	Services	1,219	114		114
334	Meters and Meter Installations	659	95		95
335	Hydrants	776	75	(1)	74
336	Backflow Prevention device				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	622	27		27
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 37,331	\$ 2,301	\$ (2)	\$ 2,299

* Specify nature of transaction.

Use () to denote reversal entries.

Note: Other Credits to correct rounding

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					7,532
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					8,670
320	Water Treatment Equipment					(2,814)
330	Distribution Reservoirs and Standpipes					11,590
331	Transmission and Distribution					11,066
333	Services					1,333
334	Meters and Meter Installations					754
335	Hydrants					850
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					649
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 39,630

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: River Grove / 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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	15,155	365	1	366
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	2,609	53		53
308	Infiltration Galleries and Tunnels				
309	Supply Mains	2,011	43	1	44
310	Power Generation Equipment				
311	Pumping Equipment	19,608	580		580
320	Water Treatment Equipment	(6,113)	-		
330	Distribution Reservoirs and Standpipes	22,759	539	1	540
331	Transmission and Distribution	11,767	246		246
333	Services	1,564	31		31
334	Meters and Meter Installations	1,801	126		126
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant / Miscellaneous Equipment	(687)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 70,474	\$ 1,983	\$ 3	\$ 1,986

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					15,521
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					2,662
308	Infiltration Galleries and Tunnels					
309	Supply Mains					2,055
310	Power Generation Equipment					
311	Pumping Equipment					20,188
320	Water Treatment Equipment					(6,113)
330	Distribution Reservoirs and Standpipes					23,299
331	Transmission and Distribution					12,013
333	Services					1,595
334	Meters and Meter Installations					1,927
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(687)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 72,460

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	1,685	124		1,809
304	Structure and Improvements	32,004	1,455	1	33,460
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	15,670	234		15,904
308	Infiltration Galleries and				
309	Supply Mains	49,773	2,977	1	52,751
310	Power Generation Equipment	53,652	2,615		56,267
311	Pumping Equipment	109,387	8,843		118,230
320	Water Treatment Equipment	50,364	3,351		53,715
330	Distribution Reservoirs and	11,126	684		11,810
331	Transmission and Distribution	263,417	8,677		272,094
333	Services	9,580	334		9,914
334	Meters and Meter Installations	26,377	2,239		28,616
335	Hydrants	1,213	86		1,300
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(503)	-		(503)
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment	6,647	415		7,062
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 630,392	\$ 32,034	\$ 2	\$ 32,036

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					1,809
304	Structure and Improvements					33,460
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					15,904
308	Infiltration Galleries and Tunnels					
309	Supply Mains					52,751
310	Power Generation Equipment					56,267
311	Pumping Equipment					118,230
320	Water Treatment Equipment					53,715
330	Distribution Reservoirs and Standpipes					11,810
331	Transmission and Distribution					272,094
333	Services					9,914
334	Meters and Meter Installations					28,616
335	Hydrants					1,299
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(503)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					7,062
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 662,428

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

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)
301	Organization	\$ 19	\$ 1.00	\$ -	\$ 1
302	Franchises	312	12		12
304	Structure and Improvements	718	23		23
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,538	218		218
308	Infiltration Galleries and				
309	Supply Mains	74	2		2
310	Power Generation Equipment				
311	Pumping Equipment	5,824	295		295
320	Water Treatment Equipment	(1,610)	-		
330	Distribution Reservoirs and	23,692	935		935
331	Transmission and Distribution	1,419	37	1	38
333	Services	1,226	63		63
334	Meters and Meter Installations	(767)	70		70
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(3,457)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 28,988	\$ 1,656	\$ 1	\$ 1,657

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	20
302	Franchises					324
304	Structure and Improvements					741
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,756
308	Infiltration Galleries and Tunnels					
309	Supply Mains					76
310	Power Generation Equipment					
311	Pumping Equipment					6,119
320	Water Treatment Equipment					(1,610)
330	Distribution Reservoirs and Standpipes					24,627
331	Transmission and Distribution					1,457
333	Services					1,289
334	Meters and Meter Installations					(697)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(3,457)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	30,645

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	278	7		7
304	Structure and Improvements	2,928	291		291
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(162)	26		26
308	Infiltration Galleries and				
309	Supply Mains	364	18		18
310	Power Generation Equipment	(2,547)	861		861
311	Pumping Equipment	5,351	489		489
320	Water Treatment Equipment	750	-		-
330	Distribution Reservoirs and	(2,762)	354	1	355
331	Transmission and Distribution	12,745	407		407
333	Services	1,801	50		50
334	Meters and Meter Installations	2,470	154		154
335	Hydrants	908	26		26
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(10,544)	-		-
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 11,580	\$ 2,683	\$ 1	\$ 2,684

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					285
304	Structure and Improvements					3,219
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(136)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					382
310	Power Generation Equipment					(1,686)
311	Pumping Equipment					5,840
320	Water Treatment Equipment					750
330	Distribution Reservoirs and Standpipes					(2,407)
331	Transmission and Distribution					13,152
333	Services					1,851
334	Meters and Meter Installations					2,624
335	Hydrants					934
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(10,544)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 14,264

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: St Johns Highlands / 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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	(7,497)	175		175
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(21,361)	-		
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	(2,715)	-		
320	Water Treatment Equipment	(179)	-		
330	Distribution Reservoirs and	(5,776)	-		
331	Transmission and Distribution	3,256	79		79
333	Services	1,448	34		34
334	Meters and Meter Installations	1,598	108		108
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(8,245)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (39,471)	\$ 396	\$ -	\$ 396

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					(7,322)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(21,361)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					(2,715)
320	Water Treatment Equipment					(179)
330	Distribution Reservoirs and Standpipes					(5,776)
331	Transmission and Distribution					3,335
333	Services					1,482
334	Meters and Meter Installations					1,706
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(8,245)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ (39,075)

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

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

YEAR OF REPORT
 December 31, 2005

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	489	12		12
304	Structure and Improvements	1,465	39		39
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,268	33		33
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	917	135		135
320	Water Treatment Equipment	881	24		24
330	Distribution Reservoirs and	1,558	35		35
331	Transmission and Distribution	720	20		20
333	Services	182	5	(1)	4
334	Meters and Meter Installations	(167)	10		10
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(112)			
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 7,201	\$ 313	\$ (1)	\$ 312

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					501
304	Structure and Improvements					1,504
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,301
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					1,052
320	Water Treatment Equipment					905
330	Distribution Reservoirs and Standpipes					1,593
331	Transmission and Distribution					740
333	Services					186
334	Meters and Meter Installations					(157)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(112)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	7,513

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	2,232	64		64
304	Structure and Improvements	(788)	681		681
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	13,454	348		348
308	Infiltration Galleries and				
309	Supply Mains	3,216	103		103
310	Power Generation Equipment	39,454	1,661		1,661
311	Pumping Equipment	101,342	-		
320	Water Treatment Equipment	(3,157)	-		
330	Distribution Reservoirs and	149,569	2,785		2,785
331	Transmission and Distribution	616,399	17,618	(1)	17,617
333	Services	45,526	1,112		1,112
334	Meters and Meter Installations	9,709	893		893
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(635)	-		
340	Office Furniture and Equipment	21,187	321		321
341	Transportation Equipment	8,222	3,017		3,017
342	Stores Equipment	275	-		
343	Tools, Shop and Garage Equipment	3,120	131		131
344	Laboratory Equipment	3,267	151		151
345	Power Operated Equipment	940	-		
346	Communication Equipment	15,761	310		310
347	Miscellaneous Equipment	7,701	371		371
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,036,794	\$ 29,566	\$ (1)	\$ 29,565

* 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 WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					2,296
304	Structure and Improvements					(107)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					13,802
308	Infiltration Galleries and Tunnels					
309	Supply Mains					3,319
310	Power Generation Equipment					41,115
311	Pumping Equipment					101,342
320	Water Treatment Equipment					(3,157)
330	Distribution Reservoirs and Standpipes					152,354
331	Transmission and Distribution					634,016
333	Services					46,638
334	Meters and Meter Installations					10,602
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(635)
340	Office Furniture and Equipment					21,508
341	Transportation Equipment					11,239
342	Stores Equipment					275
343	Tools, Shop and Garage Equipment					3,251
344	Laboratory Equipment					3,418
345	Power Operated Equipment					940
346	Communication Equipment					16,071
347	Miscellaneous Equipment					8,072
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 1,066,359

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	1,876	54		54
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,399	214		214
308	Infiltration Galleries and				
309	Supply Mains	7,893	145		145
310	Power Generation Equipment	11,143	1,085		1,085
311	Pumping Equipment	4,929	334		334
320	Water Treatment Equipment	(219)	17		17
330	Distribution Reservoirs and	24,951	373	1	374
331	Transmission and Distribution	45,146	1,389		1,389
333	Services	560	93		93
334	Meters and Meter Installations	12,452	456		456
335	Hydrants	364	12		12
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(1,658)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	(387)	1		1
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 110,449	\$ 4,173	\$ 1	\$ 4,174

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					1,930
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					3,613
308	Infiltration Galleries and Tunnels					
309	Supply Mains					8,038
310	Power Generation Equipment					12,228
311	Pumping Equipment					5,263
320	Water Treatment Equipment					(202)
330	Distribution Reservoirs and Standpipes					25,325
331	Transmission and Distribution					46,535
333	Services					653
334	Meters and Meter Installations					12,908
335	Hydrants					376
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(1,658)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					(386)
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 114,623

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

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

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)	ACCURALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	3,913	147		147
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	971	214		214
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	7,614	268		268
311	Pumping Equipment	6,352	109		109
320	Water Treatment Equipment	2,657	-		
330	Distribution Reservoirs and	2,900	450	(1)	449
331	Transmission and Distribution	10,713	137		137
333	Services				
334	Meters and Meter Installations	2,786	253	(1)	252
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	14,689	1,608		1,608
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 52,595	\$ 3,186	\$ (2)	\$ 3,184

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					4,060
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,185
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					7,882
311	Pumping Equipment					6,461
320	Water Treatment Equipment					2,657
330	Distribution Reservoirs and Standpipes					3,349
331	Transmission and Distribution					10,850
333	Services					
334	Meters and Meter Installations					3,038
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					16,297
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 55,779

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	2,556	114		114
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	11,860	674		674
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment	15,865	528		528
311	Pumping Equipment	5,340	493		493
320	Water Treatment Equipment	(24,347)	63		63
330	Distribution Reservoirs and	6,085	273		273
331	Transmission and Distribution	49,244	720		720
333	Services	568	10	(1)	9
334	Meters and Meter Installations	(35,910)	452		452
335	Hydrants	235	11		11
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	174	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 31,670	\$ 3,338	\$ (1)	\$ 3,337

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

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					2,670
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					12,534
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					16,393
311	Pumping Equipment					5,833
320	Water Treatment Equipment					(24,284)
330	Distribution Reservoirs and Standpipes					6,358
331	Transmission and Distribution					49,964
333	Services					577
334	Meters and Meter Installations					(35,458)
335	Hydrants					246
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					174
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 35,007

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

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

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)
301	Organization	\$ -	\$ -	-	\$ -
302	Franchises	307	7		7
304	Structure and Improvements	4,643	188		188
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,904	53		53
308	Infiltration Galleries and Tunnels				
309	Supply Mains	391	20		20
310	Power Generation Equipment	14,103	521		521
311	Pumping Equipment	6,219	258		258
320	Water Treatment Equipment	316	41		41
330	Distribution Reservoirs and Standpipes	12,862	707		707
331	Transmission and Distribution	880	26		26
333	Services	7,802	198		198
334	Meters and Meter Installations	4,176	180		180
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant / Miscellaneous Equipment	1,858	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 55,461	\$ 2,199	\$ -	\$ 2,199

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

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

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					314
304	Structure and Improvements					4,831
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,957
308	Infiltration Galleries and Tunnels					
309	Supply Mains					411
310	Power Generation Equipment					14,624
311	Pumping Equipment					6,477
320	Water Treatment Equipment					357
330	Distribution Reservoirs and Standpipes					13,569
331	Transmission and Distribution					906
333	Services					8,000
334	Meters and Meter Installations					4,356
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					1,858
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 57,660

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Welaka / Sarasota Harbor / 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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	(25)	1		1
304	Structure and Improvements	1,803	90	(1)	89
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	940	14	(1)	13
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	1,570	360	(1)	359
320	Water Treatment Equipment	1,520	214		214
330	Distribution Reservoirs and	47,553	1,865		1,865
331	Transmission and Distribution	13,863	283	(1)	282
333	Services	2,885	74		74
334	Meters and Meter Installations	2,054	219		219
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(11,666)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 60,497	\$ 3,120	\$ (4)	\$ 3,116

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Welaka / Sarasota Harbor / Putnam

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					(24)
304	Structure and Improvements					1,892
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					953
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					1,929
320	Water Treatment Equipment					1,734
330	Distribution Reservoirs and Standpipes					49,418
331	Transmission and Distribution					14,145
333	Services					2,959
334	Meters and Meter Installations					2,273
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(11,666)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 63,613

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Wooten / 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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	7	-	-	-
304	Structure and Improvements	537	37	(1)	36
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	404	33		33
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	11,652	735		735
320	Water Treatment Equipment				
330	Distribution Reservoirs and	10,681	604		604
331	Transmission and Distribution	513	17		17
333	Services	(86)	7		7
334	Meters and Meter Installations	(306)	41		41
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(734)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 22,668	\$ 1,474	\$ (1)	\$ 1,473

* Specify nature of transaction.
 Use () to denote reversal entries.
 Note: Other credits to correct rounding within sub-accounts

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

YEAR OF REPORT
 December 31, 2005

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					7
304	Structure and Improvements					573
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					437
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					12,387
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					11,285
331	Transmission and Distribution					530
333	Services					(79)
334	Meters and Meter Installations					(265)
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(734)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 24,141

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Zephyr Shores / 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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	395	13		13
304	Structure and Improvements	(8,337)	591		591
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	(6,652)	143		143
308	Infiltration Galleries and				
309	Supply Mains	8,541	336		336
310	Power Generation Equipment				
311	Pumping Equipment	(8,736)	554		554
320	Water Treatment Equipment	(17,102)	16		16
330	Distribution Reservoirs and	10,460	852		852
331	Transmission and Distribution	14,676	382		382
333	Services	742	25		25
334	Meters and Meter Installations	2,070	721		721
335	Hydrants				
336	Backflow Prevention device				
339	Other Plant and Miscellaneous	(18,096)	-		
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment	(1,585)	-		
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER ACCUMULATED DEPRECIATION	\$ (23,624)	\$ 3,633	\$ -	\$ 3,633

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

UTILITY NAME: Florida Water Services Corporation
 SYSTEM NAME / COUNTY: Zephyr Shores / 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)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					408
304	Structure and Improvements					(7,746)
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					(6,509)
308	Infiltration Galleries and Tunnels					
309	Supply Mains					8,877
310	Power Generation Equipment					
311	Pumping Equipment					(8,182)
320	Water Treatment Equipment					(17,086)
330	Distribution Reservoirs and Standpipes					11,312
331	Transmission and Distribution					15,058
333	Services					767
334	Meters and Meter Installations					2,791
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					(18,096)
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					(1,585)
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ (19,991)

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

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)	WATER (c)
Balance First of Year		\$ 33,967
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 33,967

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 113,602
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	34,475
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		34,475
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 148,077

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

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

Note: Debits to correct rounding

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)	WATER (b)
Balance First of Year		\$ 1,225,724
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	100,188
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	8,472
Total Credits		108,660
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 1,334,384

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: East Lake HarrisEst / Lake

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 4,851
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 4,851

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: Fern Terrace (Park) / Lake

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 10,544
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 10,544

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ <u>8,846</u>
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	<u>1,379</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u> </u>
Total Credits		<u>1,379</u>
Less debits charged during the year (All debits charged during the year must be explained below)		<u> </u>
Total Contributions In Aid of Construction		\$ <u>10,225</u>

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: Gibsonia Estates / Polk

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 72,856
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	7,398
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		7,398
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 80,254

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: Grand Terrace / Lake

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 33,602
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 33,602

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

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

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

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

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 498
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 498

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: Imperial MobileTerr / Lake

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 56,869
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	2,758
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		2,758
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 59,627

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

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

Note: Debit to reflect refund of CIAC collected from Charlie Johnson Builders

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 66,169
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	2,758
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		2,758
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 68,927

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

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

Note: Debit to correct rounding in opening balance

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 156
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 156

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

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

Note: Debit to correct rounding in opening balance

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)	WATER (b)
Balance First of Year		\$ 130,249
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	2,777
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		2,777
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 133,026

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 3,577
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges		1,379
Contributions received from Developer or Contractor Agreements in cash or property		
Total Credits		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 4,956

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: Oakwood / Brevard

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 2,705
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 2,705

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: OrangeHill / SugarCrk / Polk

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 19,142
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 19,142

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)	WATER (b)
Balance First of Year		\$ 19,916
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 19,916

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 138,157
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 138,157

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

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

Note: Debit to correct rounding in opening balance

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 4,396
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 4,396

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 44,433
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	5,471
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____
Total Credits		5,471
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 49,904

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: Piney Woods / Lake

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 16,405
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,379
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 17,784

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: Quail Ridge / Lake

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 80,666
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	27,580
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		27,580
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 108,246

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: River Grove / Putnam

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 27,488
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 27,488

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 586,767
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	77,179
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		77,179
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 663,946

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

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

Note: Debit to correct rounding in opening balance

UTILITY NAME: Florida Water Services 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)	WATER (b)
Balance First of Year		\$ 4,719
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 4,719

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: Skycrest / Lake

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 18,766
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	90
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		90
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 18,856

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

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

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

YEAR OF REPORT
 December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 14,756
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 14,756

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

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

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

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ <u>4,373</u>
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	<u>2,819</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u> </u>
Total Credits		<u>2,819</u>
Less debits charged during the year (All debits charged during the year must be explained below)		<u> </u>
Total Contributions In Aid of Construction		\$ <u>7,192</u>

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

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

To correct rounding

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

YEAR OF REPORT
December 31, 2005

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ <u>265,242</u>
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	<u>78,836</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>40,842</u>
Total Credits		<u>119,678</u>
Less debits charged during the year (All debits charged during the year must be explained below)		<u> </u>
Total Contributions In Aid of Construction		\$ <u>384,920</u>

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: Tangerine / Orange

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

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 63,151
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	2,764
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		2,764
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 65,915

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: Tomoka / Volusia

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 1,325
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,469
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,469
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 2,794

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

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December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 38,956
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,379
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 40,335

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: Welaka / Saratoga Harbor / Putnam

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 23,302
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	4,137
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		4,137
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 27,439

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: Wooten / Putnam

YEAR OF REPORT
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 8,579
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	1,612
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,612
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 10,191

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

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 49,244
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 49,244

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

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