



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

**DATE:** May 8, 2000  
**TO:** Division of Records and Reporting  
**FROM:** Division of Legal Services (Christensen)  
**RE:** Docket No. 000242-WS - Request for acknowledgment of transfer of receivership of Enterprise Utilities Corporation (Deltona) from Florida Water Services Corporation to Volusia County and cancellation of Certificates Nos. 316-W and 264-S.

Please file the attached Notice of Filing final accounting, in the docket file for the above-referenced docket.

PAC/dm

cc: Division of Water and Wastewater (Brady)

EA000242FM.PAC

AFA \_\_\_\_\_  
 APP \_\_\_\_\_  
 CAF \_\_\_\_\_  
 CMW \_\_\_\_\_  
 CTR \_\_\_\_\_  
 EAG \_\_\_\_\_  
 LEG \_\_\_\_\_  
 MAS \_\_\_\_\_  
 OPC \_\_\_\_\_  
 RRR \_\_\_\_\_  
 SEC \_\_\_\_\_  
 WAW \_\_\_\_\_  
 OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE  
**05712 MAY-88**  
 FPSC-RECORDS/REPORTING

IN THE CIRCUIT COURT, SEVENTH  
JUDICIAL CIRCUIT, IN AND FOR  
VOLUSIA COUNTY, FLORIDA

CASE NO. 81-5258-CA-01

IN RE: ENTERPRISE UTILITIES, INC.

NOTICE OF FILING

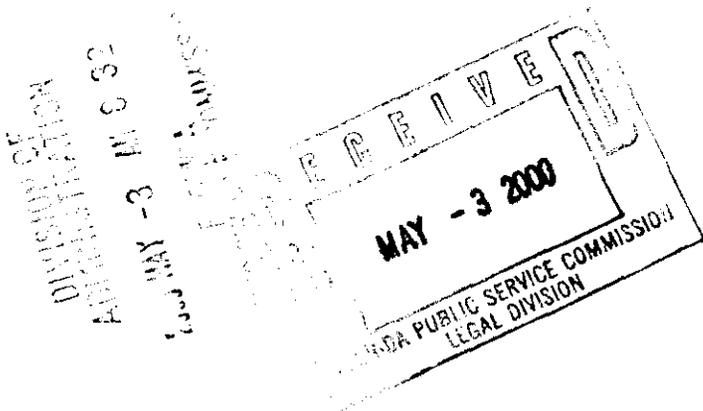
YOU WILL PLEASE TAKE NOTICE that Florida Water Services Corporation f/k/a Southern States Utilities, Inc., as the former Receiver for Enterprise Utilities, Inc., by and through its undersigned attorneys, and pursuant to the Court's Order Granting Florida Water Services Corporation's Petition to Withdraw as Receiver for Enterprises Utilities, Inc. and Appointing the County of Volusia as the Successor Receiver, dated February 14, 2000, has filed in the Court file its final accounting (prepared on a regulatory basis).

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing has been furnished by U.S. Mail, this 1st day of May, 2000, to: C. Allen Watts, Esquire, Cobb, Cole & Bell, P.A., P.O. Box 2491, Daytona Beach, FL 32115-2491; M. Guy Minter, Esquire, Assistant County Attorney, 123 West Indiana Avenue, DeLand, FL 32720-4613; and State of Florida, Public Service Commission, Patricia Christianson, Esquire, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850.

*M.B.*

M. BRADLEY LUCZAK, ESQUIRE  
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ATTORNEY FOR FLORIDA WATER  
SERVICES CORPORATION



**ENTERPRISE (# 1807)**  
**Balance Sheet**  
**At February 29, 2000**

**Plant # 1807**

**PLANT**

Plant in Service (incl Land)	
Water	284,639.00
Wastewater	151,722.00
Accumulated Depreciation	<u>(222,457.46)</u>
Net Plant in Service	213,903.54
CWIP	629.40
Acquisition Adjustment - Net	37.97
Less: CIAC - Net	<u>(124,578.92)</u>
Net Plant	<u>89,991.99</u>

**OTHER ASSETS**

Accounts Receivable	531.55
Cash for Customer Deposits	-
Extraordinary Abandonment	231.90
Inventories	-
OAP	-
PSI	-
Unbilled	<u>8,332.00</u>
Sub-Total	<u>99,087.44</u>

**LIABILITIES**

Customer Deposits & Accrued Interest	-
Accrued Regulatory Assessment Fees	1,353.00
Other Liabilities	<u>-</u>
Net Investment	<u><u>97,734.44</u></u>

WATER UTILITY PLANT ACCOUNTS

ACCT NO	ACCOUNT NAME	PREVIOUS YEAR 12/31/1999	ADDITIONS	RETIREMENTS	RECLASSIFY	CURRENT YEAR 02/29/2000
(a)	(b)	(c)	(d)	(e)		(f)
301	Organization	557	0	0	0	557
302	Franchises	0	0	0	0	0
303	Land and Land Rights	6,300	0	0	572	6,872
304	Structures and Improvements	6,089	0	0	4,118	10,207
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0
308	Infiltration Galleries and Tunels	0	0	0	0	0
309	Supply Mains	65,000	0	0	0	65,000
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	0
320	Water Treatment Equipment	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0
331	Transmission and Distribution Mains	147,349	0	0	0	147,349
333	Services	9,846	0	0	0	9,846
334	Meters and Meter Installation	14,601	0	(460)	0	14,141
335	Hydrants	333	0	0	0	333
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plants and Misc Equipment	0	0	0	0	0
340	Office Furniture and Equipment	9,606	0	0	5,617	15,223
341	Transportation Equipment	1,894	0	0	1,289	3,183
342	Stores Equipment	75	0	0	52	127
343	Tools, Shop and Garage Equipment	1,573	0	0	576	2,149
344	Laboratory Equipment	488	0	0	126	614
345	Power Operated Equipment	2,307	0	0	975	3,282
346	Communication Equipment	3,636	0	0	1,198	4,834
347	Miscellaneous Equipment	723	0	0	199	922
348	Other Tangible Plant	0	0	0	0	0
	Allocated General Plant	0	0	0	0	0
	<b>Total Water Plant</b>	<b>270,377</b>	<b>0</b>	<b>(460)</b>	<b>14,722</b>	<b>284,639</b>

{1}

[1] Reclassification of allocated general plant.

WATER UTILITY PLANT ACCOUNTS

ACCT NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY + PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	557	557	0	0	0	0
302	Franchises	0	0	0	0	0	0
303	Land and Land Rights	6,872	0	5,900	0	0	972
304	Structures and Improvements	10,207	0	0	0	0	10,207
305	Collecting and Impounding Reservoirs	0	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0	0
309	Supply Mains	65,000	0	65,000	0	0	0
310	Power Generation Equipment	0	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	0	0
320	Water Treatment Equipment	0	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0
331	Transmission and Distribution Mains	147,349	0	0	0	147,349	0
333	Services	9,846	0	0	0	9,846	0
334	Meters and Meter Installation	14,141	0	0	0	14,141	0
335	Hydrants	333	0	0	0	333	0
336	Backflow Prevention Devices	0	0	0	0	0	0
339	Other Plants and Misc Equipment	0	0	0	0	0	0
340	Office Furniture and Equipment	15,223	0	0	0	0	15,223
341	Transportation Equipment	3,183	0	0	0	0	3,183
342	Stores Equipment	127	0	0	0	0	127
343	Tools, Shop and Garage Equipment	2,149	0	0	0	0	2,149
344	Laboratory Equipment	614	0	0	0	0	614
345	Power Operated Equipment	3,282	0	0	0	0	3,282
346	Communication Equipment	4,834	0	0	0	0	4,834
347	Miscellaneous Equipment	922	0	0	0	0	922
348	Other Tangible Plant	0	0	0	0	0	0
	Allocated General Plant	0	0	0	0	0	0
<b>Total Water Plant</b>		<b>284,639</b>	<b>557</b>	<b>70,900</b>	<b>0</b>	<b>171,669</b>	<b>41,513</b>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT NO	ACCOUNT NAME	PREVIOUS YEAR 12/31/1999	ADDITIONS	RETIREMENTS	RECLASSIFY	CURRENT YEAR 02/29/2000
(a)	(b)	(c)	(d)	(e)		(f)
351	Organization	0	0	0	0	0
352	Franchises	0	0	0	0	0
353	Land and Land Rights	2,896	0	0	926	3,822
354	Structures and Improvements	8,240	0	0	8,650	16,890
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0	0
362	Special Collecting Structures	0	0	0	0	0
363	Service to Customers	2,129	0	0	0	2,129
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	15,059	0	0	0	15,059
371	Pumping Equipment	17,076	0	0	0	17,076
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission & Distribution System	0	0	0	0	0
380	Treatment and Disposal Equipment	60,793	0	0	1	60,792
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0	0
390	Office Furniture and Equipment	5,440	0	0	12,604	18,044
391	Transportation Equipment	1,073	0	0	2,699	3,772
392	Stores Equipment	43	0	0	108	151
393	Tools, Shop and Garage Equipment	890	0	0	1,657	2,547
394	Laboratory Equipment	276	0	0	452	728
395	Power Operated Equipment	1,306	0	0	2,583	3,889
396	Communication Equipment	2,059	0	0	3,671	5,730
397	Miscellaneous Equipment	410	0	0	683	1,093
398	Other Tangible Plant	0	0	0	0	0
	Allocated General Plant	0	0	0	0	0
	<b>Total Wastewater Plant</b>	<b>117,690</b>	<b>0</b>	<b>0</b>	<b>34,032</b>	<b>151,722</b>

[1]

[1] Reclassification of allocated general plant.

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT NO (a)	ACCOUNT NAME (b)	CURRENT YEAR	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WW TMNT PLANT (j)	.6 RECLAIMED WW DISTRIB PLANT (j)	.7 GENERAL PLANT (j)
351	Organization	0	0	0	0	0	0	0	0
352	Franchises	0	0	0	0	0	0	0	0
353	Land and Land Rights	3,822	0	2,670	0	0	0	0	1,152
354	Structures and Improvements	16,890	0	0	0	4,792	0	0	12,098
355	Power Generation Equipment	0	0	0	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0	0	0	0	0
362	Special Collecting Structures	0	0	0	0	0	0	0	0
363	Service to Customers	2,129	0	2,129	0	0	0	0	0
364	Flow Measuring Devices	0	0	0	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0	0	0	0
366	Reuse Services	0	0	0	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0	0	0	0
370	Receiving Wells	15,059	0	0	15,059	0	0	0	0
371	Pumping Equipment	17,076	0	0	17,076	0	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0
375	Reuse Transmission & Distribution System	0	0	0	0	0	0	0	0
380	Treatment and Disposal Equipment	60,792	0	0	0	58,351	2,441	0	0
381	Plant Sewers	0	0	0	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0	0	0	0	0
390	Office Furniture and Equipment	18,044	0	0	0	0	0	0	18,044
391	Transportation Equipment	3,772	0	0	0	0	0	0	3,772
392	Stores Equipment	151	0	0	0	0	0	0	151
393	Tools, Shop and Garage Equipment	2,547	0	0	0	0	0	0	2,547
394	Laboratory Equipment	728	0	0	0	0	0	0	728
395	Power Operated Equipment	3,889	0	0	0	0	0	0	3,889
396	Communication Equipment	5,730	0	0	0	0	0	0	5,730
397	Miscellaneous Equipment	1,093	0	0	0	0	0	0	1,093
398	Other Tangible Plant	0	0	0	0	0	0	0	0
	Allocated General Plant	0	0	0	0	0	0	0	0
	<b>Total Wastewater Plant</b>	<b>151,722</b>	<b>0</b>	<b>4,799</b>	<b>32,135</b>	<b>63,143</b>	<b>2,441</b>	<b>0</b>	<b>49,204</b>

**ENTERPRISE (# 1807)****Income Statement****For the Two Months Ended February 29, 2000**

	<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
<b>REVENUE:</b>			
Revenue	18,260	11,717	29,977
Unbilled	-	-	-
Other	90	-	90
Total Revenues	<u>18,350</u>	<u>11,717</u>	<u>30,067</u>
<b>EXPENSES:</b>			
Salaries & Wages	3,233	3,041	6,274
Salaries & Wages - Officers & Directors	-	-	-
Employee Pensions & Benefits	315	373	688
Purchased Water/Sewage	4,714	-	4,714
Sludge Removal	-	600	600
Purchased Power	623	1,869	2,492
Fuel for Power Production	1,841	-	1,841
Chemicals	-	-	-
Materials & Supplies	3,285	7,083	10,368
Contractual Services	4,699	1,495	6,194
Rental of Bldg/Real Property	68	80	148
Rental of Equipment	7	9	16
Transportation Expense	119	170	289
Workmen's Compensation	17	20	37
Insurance	118	105	223
Advertising	15	18	33
Regulatory Commission Expense - Amort	327	387	714
Regulatory Commission Expense - Other	96	113	209
Bad Debt Expense	121	143	264
Miscellaneous	659	766	1,425
Total Expenses	<u>20,257</u>	<u>16,272</u>	<u>36,529</u>
<b>GROSS OPERATING PROFIT:</b>	<u>(1,907)</u>	<u>(4,555)</u>	<u>(6,462)</u>
<b>OTHER INCOME (EXPENSES):</b>			
Regulatory Assessment Fees			(1,353)
Depreciation/Amortization			(438)
Property Taxes			(496)
Payroll Taxes			(480)
A.F.P.I.			-
Total Other Income (Expenses)			<u>(2,767)</u>
<b>PROFIT (LOSS) BEFORE INCOME TAXES:</b>			<u>(9,229)</u>
<b>TAX @ 38.575 %</b>			<u>(3,560)</u>
<b>NET PROFIT (LOSS)</b>			<u>(5,669)</u>

WATER OPERATING REVENUES

ACCT NO (a)	ACCOUNT NAME (b)	NO. OF CUSTOMERS 12/31/1999 (c)	NO. OF CUSTOMERS 02/29/2000 (d)	\$ AMOUNT (e)
<b>Water Sales:</b>				
460	Unmetered Water Revenue	0	0	0
	<b>Total Water Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Metered Water Revenue:</b>				
461.1	Metered Sales to Residential Customers	245	245	17,894
461.2	Metered Sales to Commercial Customers	4	4	366
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
	<b>Total Metered Sales</b>	<b>249</b>	<b>249</b>	<b>18,260</b>
<b>Fire Protection Revenue:</b>				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	<b>Total Fire Protection Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
464	Other Sales to Public Authorities	0	0	0
465	Sales to Irrigation Customers	0	0	0
466	Sales for Resale	0	0	0
467	Interdepartmental Sales	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Water Revenues:</b>				
469	Guaranteed Revenue (incl AFUDC + AFPI)	0	0	0
470	Forfeited Discounts	0	0	0
471	Miscellaneous Service Revenues	0	0	90
472	Rents from Water Property	0	0	0
473	Interdepartmental Rents	0	0	0
474	Other Water Revenues	0	0	0
	Unbilled Revenues	0	0	0
	<b>Total Other Water Revenues</b>	<b>0</b>	<b>0</b>	<b>90</b>
	<b>Total Water Operating Revenues</b>	<b>249</b>	<b>249</b>	<b>18,350</b>

WASTEWATER OPERATING REVENUES

ACCT NO (a)	ACCOUNT NAME (b)	NO. OF CUSTOMERS 12/31/1999 (c)	NO. OF CUSTOMERS 02/29/2000 (d)	\$ AMOUNT (e)
<b>Flat Rate Revenues</b>				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues from Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
<b>Total Flat Rate Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Measured Revenue:</b>				
522.1	Residential Revenues	141	141	11,717
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
<b>Total Measured Revenues</b>		<b>141</b>	<b>141</b>	<b>11,717</b>
523	Revenues from Public Authorities	0	0	0
524	Revenues from Other Systems	0	0	0
525	Interdepartmental Sales	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Wastewater Revenues:</b>				
530	Guaranteed Revenue (Incl AFUDC + AFPI)	0	0	0
531	Sale of Sludge	0	0	0
532	Forfeited Discounts	0	0	0
534	Rents from Wastewater Property	0	0	0
535	Interdepartmental Rents	0	0	0
536	Other Wastewater Revenues	0	0	0
	Unbilled Revenues	0	0	0
<b>Total Other Water Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Water Operating Revenues</b>		<b>141</b>	<b>141</b>	<b>11,717</b>

WATER UTILITY EXPENSE ACCOUNTS

ACCT NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY OPERATIONS (d)	.2 SOURCE OF SUPPLY MAINTENANCE (e)	.3 WATER TREATMENT OPERATIONS (f)	.4 WATER TREATMENT MAINTENANCE (g)	.5 TRANSMISSION DISTRIBUTION OPERATIONS (h)	.6 TRANSMISSION DISTRIBUTION MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN/ GENERAL EXPENSE (k)
601	Salaries & Wages - Employees	3,233	301	552	84	1,050	625	37	274	310
603	Salaries & Wages - Officers & Directors	0	0	0	0	0	0	0	0	0
604	Employee Pensions and Benefits	315	0	0	0	0	0	0	92	223
610	Purchased Water	4,714	4,714	0	0	0	0	0	0	0
615	Purchased Power	623	0	0	0	0	600	0	0	23
616	Fuel for Power Purchased	1,841	0	0	357	0	1,484	0	0	0
618	Chemicals	0	0	0	0	0	0	0	0	0
620	Materials and Supplies	3,285	0	184	0	0	0	2,979	47	75
631	Contractual Services - Engineering	2,904	0	0	0	2,903	0	0	0	1
632	Contractual Services - Accounting	52	0	0	0	0	0	0	0	52
633	Contractual Services - Legal	42	0	0	0	0	0	0	0	42
634	Contractual Services - Management Fees	0	0	0	0	0	0	0	0	0
635	Contractual Services - Testing	535	0	0	535	0	0	0	0	0
636	Contractual Services - Other	1,166	0	0	0	0	0	0	0	1,166
641	Rental of Building/Real Property	68	0	0	0	0	0	0	12	56
642	Rental of Equipment	7	0	0	0	0	0	0	1	6
650	Transportation Expense	119	0	0	0	0	0	0	0	119
656	Insurance - Vehicle	58	0	0	0	0	29	0	0	29
657	Insurance - General Liability	60	0	0	0	0	0	0	0	60
658	Insurance - Workmen's Compensation	17	0	0	0	0	0	0	3	14
659	Insurance - Other	0	0	0	0	0	0	0	0	0
660	Advertising Expense	15	0	0	0	0	0	0	0	15
666	Regulatory Comm Expense - Amortization	327	0	0	0	0	0	0	0	327
667	Regulatory Comm Expense - Other	96	0	0	0	0	0	0	0	96
668	Water Resource Conservation Expense	0	0	0	0	0	0	0	0	0
670	Bad Debt Expense	121	0	0	0	0	0	0	121	0
675	Miscellaneous Expenses	659	0	0	0	82	0	0	237	340
<b>Total Water Utility Expenses</b>		<b>20,257</b>	<b>5,015</b>	<b>736</b>	<b>976</b>	<b>4,035</b>	<b>2,738</b>	<b>3,016</b>	<b>787</b>	<b>2,954</b>

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION OPERATIONS (d)	.2 COLLECTION MAINTENANCE (e)	.3 PUMPING OPERATIONS (f)	.4 PUMPING MAINTENANCE (g)	.5 TREATMENT/ DISPOSAL OPERATIONS (h)	.6 TREATMENT/ DISPOSAL MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN/ GENERAL EXPENSE (k)
701	Salaries & Wages - Employees	3,041	0	552	84	1,050	625	37	325	368
703	Salaries & Wages - Officers & Directors	0	0	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	373	0	0	0	0	0	0	109	264
710	Purchased Water	0	0	0	0	0	0	0	0	0
711	Sludge Removal	600	0	0	0	0	600	0	0	0
715	Purchased Power	1,869	0	0	357	0	1,484	0	0	28
716	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0
718	Chemicals	0	0	0	0	0	0	0	0	0
720	Materials and Supplies	7,083	0	0	0	6,938	0	0	56	89
731	Contractual Services - Engineering	1	0	0	0	0	0	0	0	1
732	Contractual Services - Accounting	62	0	0	0	0	0	0	0	62
733	Contractual Services - Legal	50	0	0	0	0	0	0	0	50
734	Contractual Services - Management Fees	0	0	0	0	0	0	0	0	0
735	Contractual Services - Testing	0	0	0	0	0	0	0	0	0
736	Contractual Services - Other	1,382	0	0	0	0	0	0	0	1,382
741	Rental of Building/Real Property	80	0	0	0	0	0	0	14	66
742	Rental of Equipment	9	0	0	0	0	0	0	1	8
750	Transportation Expense	170	0	0	0	0	29	0	0	141
756	Insurance - Vehicle	34	0	0	0	0	0	0	0	34
757	Insurance - General Liability	71	0	0	0	0	0	0	0	71
758	Insurance - Workmen's Compensation	20	0	0	0	0	0	0	3	17
759	Insurance - Other	0	0	0	0	0	0	0	0	0
760	Advertising Expense	18	0	0	0	0	0	0	0	18
766	Regulatory Comm Expense - Amortization	387	0	0	0	0	0	0	0	387
767	Regulatory Comm Expense - Other	113	0	0	0	0	0	0	0	113
770	Bad Debt Expense	143	0	0	0	0	0	0	143	0
775	Miscellaneous Expenses	766	0	0	0	82	0	0	281	403
<b>Total Wastewater Utility Expenses</b>		<b>16,272</b>	<b>0</b>	<b>552</b>	<b>441</b>	<b>8,070</b>	<b>2,738</b>	<b>37</b>	<b>932</b>	<b>3,502</b>

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$117,689
	Less:		
	Nonused And Useful Plant (1)		\$4,589
108	Accumulated Depreciation	S-6(b)	\$78,502
110	Accumulated Amortization		\$0
271	Contributions in Aid of Construction	S-7	\$59,195
252	Advances For Construction	F-21	\$0
	<b>Subtotal</b>		<b>(\$24,597)</b>
	Add:		
	Accumulated Amortization of Contributions In Aid of Construction	S-8(a)	\$43,762
	<b>Subtotal</b>		<b>\$19,165</b>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	\$0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	\$0
	Working Capital Allowance (3)		\$9,239
	Other (Specify): _____		
	Deferred Taxes		(\$3,725)
	Regulatory Asset		\$0.00
	<b>WASTEWATER RATE BASE</b>		<b>\$24,680</b>
	<b>WASTEWATER OPERATING INCOME</b>	S-3	<b>\$7,925</b>
	Less: After tax out of period surcharge adjustment per FPSC order # PSC-99-1794-FOF-WS		\$0
	Adjusted Operating Income		\$7,925
	<b>ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)</b>		<b>0.321111464332179</b>
			<b>32.11%</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (A)	ACCOUNT NAME (B)	REF. PAGE (C)	WASTEWATER UTILITY (C)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	\$51,448
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	\$0
<b>Net Operating Revenues</b>			<b>\$51,448</b>
* *			
401	Operating Expenses	S-10(a)	\$36,152
403	Depreciation Expense	S-6(a)	\$3,406
	Less: Amortization of CIAC	S-8(a)	\$3,568
<b>Net Depreciation Expense</b>			<b>(\$162)</b>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	\$0
407	Amortization Expense - Other Than CIAC	F-8	\$0
408.1	Taxes Other Than Income	F-19	\$11
408.10	Utility Regulatory Assessment Fees		\$2,315
408.11	Property Taxes		\$965
408.12	Payroll Taxes		\$1,121
408.13	Other Taxes Licences		\$0
409.1	Income Taxes		\$2,068
410.10	Deferred Federal Income Taxes	F-19	\$1,068
410.11	Deferred State Income Taxes		\$0
411.10	Provision For Deferred Income Taxes - Credit		\$0
412.10	Investment Tax Credits Deferred To Future Periods		\$0
412.11	Investment Tax Credits Restored To Operating Income		(\$16)
<b>Utility Operating Expenses</b>			<b>\$43,523</b>
<b>Utility Operating Income</b>			<b>\$7,925</b>
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$0
413	Income From Utility Plant Leased to Others		\$0
414	Gains (losses) From Disposition of Utility Property		\$0
420	Allowance for Funds Used During Construction		\$0
<b>TOTAL UTILITY OPERATING INCOME</b>			<b>\$7,925</b>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (A)	ACCOUNT NAME (B)	PREVIOUS YEAR (C)	ADDITIONS (D)	RETIREMENTS (E)	CURRENT YEAR (F)
351	Organization	\$0	\$0	\$0	\$0
352	Franchises	\$0	\$0	\$0	\$0
353	Land and Land Rights	\$3,092	\$226	(\$422) (1)	\$2,896
354	Structures and Improvements	\$9,658	\$4,198 (2)	(\$5,616) (1)	\$8,240
355	Power Generation Equipment	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	\$0	\$0	\$0	\$0
361	Collection Sewers - Gravity	\$0	\$0	\$0	\$0
362	Special Collecting Structures	\$0	\$0	\$0	\$0
363	Service To Customers	\$2,129	\$0	\$0	\$2,129
364	Flow Measuring Devices	\$0	\$0	\$0	\$0
365	Flow Measuring Installations	\$0	\$0	\$0	\$0
366	Reuse Services	\$0	\$0	\$0	\$0
367	Reuse Meters and Meter Installations	\$0	\$0	\$0	\$0
370	Receiving Wells	\$73,920	(\$58,594) (2)	(\$267)	\$15,059
371	Pumping Equipment	\$15,914	\$2,053 (2)	(\$892)	\$17,076
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0
375	Reuse Transmission and Distribution System	\$0	\$0	\$0	\$0
380	Treatment and Disposal Equipment	\$7,451	\$58,232 (7)	(\$4,891)	\$60,793
381	Plant Sewers	\$0	\$0	\$0	\$0
382	Outfall Sewer Lines	\$0	\$0	\$0	\$0
389	Other Plant and Misc. Equipment	\$0	\$0	\$0	\$0
390	Office Furniture and Equip	\$6,994	\$5,440	(\$6,994) (1)	\$5,440
391	Transportation Equipment	\$421	\$1,073	(\$421) (1)	\$1,073
392	Stores Equipment	\$36	\$43	(\$36) (1)	\$43
393	Tools, Shop and Garage Equip.	\$1,148	\$890	(\$1,148) (1)	\$890
394	Laboratory Equipment	\$369	\$276	(\$369) (1)	\$276
395	Power Operated Equipment	\$1,195	\$1,306	(\$1,195) (1)	\$1,306
396	Communication Equipment	\$2,213	\$2,059	(\$2,213) (1)	\$2,059
397	Miscellaneous Equipment	\$387	\$410	(\$387) (1)	\$410
398	Other Tangible Plant	\$154	\$0	(\$154) (1)	\$0
	Allocated General Plant	\$0	\$0	\$0	\$0
<b>TOTAL WASTEWATER PLANT</b>		<b>\$125,081</b>	<b>\$17,612</b>	<b>(\$25,004)</b>	<b>\$117,689</b>

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (A)	ACCOUNT NAME (B)	.1	.2	.3	.4	.5	.6	.7
		INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (j)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	GENERAL PLANT (h)
351	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
352	Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
353	Land and Land Rights	\$0	\$2,670	\$0	\$0	\$0	\$0	\$226
354	Structures and Improvements	\$0	\$0	\$0	\$4,792	\$0	\$0	\$3,448
355	Power Generation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361	Collection Sewers - Gravity	\$0	\$0	\$0	\$0	\$0	\$0	\$0
362	Special Collecting Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	Service To Customers	\$0	\$2,129	\$0	\$0	\$0	\$0	\$0
364	Flow Measuring Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
365	Flow Measuring Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Reuse Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
367	Reuse Meters and Meter Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370	Receiving Wells	\$0	\$0	\$15,059	\$0	\$0	\$0	\$0
371	Pumping Equipment	\$0	\$0	\$17,076	\$0	\$0	\$0	\$0
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	Reuse Transmission and Distribution System	\$0	\$0	\$0	\$0	\$0	\$0	\$0
380	Treatment and Disposal Equipment	\$0	\$0	\$0	\$58,351	\$2,441	\$0	\$0
381	Plant Sewers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Outfall Sewer Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	Other Plant and Misc. Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Office Furniture and Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$5,440
391	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$1,073
392	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$4
393	Tools, Shop and Garage Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$890
394	Laboratory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$276
395	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$1,306
396	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$2,059
397	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$410
398	Other Tangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL WASTEWATER PLANT</b>		<b>\$0</b>	<b>\$4,799</b>	<b>\$32,135</b>	<b>\$63,143</b>	<b>\$2,441</b>	<b>\$0</b>	<b>\$15,171</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C (e)
351/352	Organization Costs/Franchises	40	-----	2.50
354	Structures and Improvements	40	-----	3.70/3.03
355	Power Generation Equipment	20	-----	5.00
360	Collection Sewers - Force	30	-----	3.33
361	Collection Sewers - Gravity	* 45	-----	2.22
362	Special Collecting Structures	40	-----	2.50
363	Services to Customers	38	-----	2.86
364	Flow Measuring Devices	5	-----	2.00
365	Flow Measuring Installations	40	-----	2.63
366	Reuse Services	38	-----	2.86
367	Reuse Meters and Meter Installations	20	-----	5.88
370	Receiving Wells	30	-----	4.00
371	Pumping Equipment	18	-----	6.67
375	Reuse Transmission and Distribution System	35	-----	2.86
380	Treatment and Disposal Equipment	18	-----	6.67
381	Plant Sewers	35	-----	2.86
382	Outfall Sewer Lines	30	-----	3.33
389	Other Plant Miscellaneous Equipment	18	-----	5.56
390	Office Furniture and Equipment	15/6	-----	6.67/16.67
391	Transportation Equipment	6	-----	16.67
392	Stores Equipment	18	-----	5.56
393	Tools, Shop and Garage Equipment	16	-----	6.25
394	Laboratory Equipment	15	-----	6.67
395	Power Operated Equipment	12	-----	8.33
396	Communication Equipment	10	-----	10.00
397	Miscellaneous Equipment	15	-----	6.67
398	Other Tangible Plant	10	-----	10.00

WASTEWATER PLANT COMPOSITE DEPRECIATION RATE\*

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (A)	ACCOUNT NAME (B)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization	\$0	\$0	\$0	\$0
354	Structures and Improvements	\$2,216	\$277	\$2,282 (3)(2)	\$2,559
355	Power Generation Equipment	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	\$0	\$0	\$0	\$0
361	Collection Sewers - Gravity	\$0	\$0	\$0	\$0
362	Special Collecting Structures	\$0	\$0	\$0	\$0
363	Service To Customers	\$516	\$61	\$0	\$61
364	Flow Measuring Devices	\$0	\$0	\$0	\$0
365	Flow Measuring Installations	\$0	\$0	\$0	\$0
366	Reuse Services	\$0	\$0	\$0	\$0
367	Reuse Meters and Meter Installations	\$0	\$0	\$0	\$0
370	Receiving Wells	\$63,615	\$602	\$0	\$602
371	Pumping Equipment	\$7,102	\$1,139	\$3,351 (2)	\$4,490
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0
375	Reuse Transmission and Distribution System	\$0	\$0	\$0	\$0
380	Treatment and Disposal Equipment	\$4,401	\$41	\$44,433 (2)	\$44,474
381	Plant Sewers	\$0	\$0	\$0	\$0
382	Outfall Sewer Lines	\$0	\$0	\$0	\$0
389	Other Plant and Misc. Equipment	\$0	\$0	\$0	\$0
390	Office Furniture and Equip	\$3,877	\$773	\$3,625 (3) *	\$4,398
391	Transportation Equipment	\$374	\$149	\$1,047 (3) *	\$1,196
392	Stores Equipment	\$15	\$2	\$29 (3)	\$30
393	Tools, Shop and Garage Equip.	\$758	\$55	\$783 (3)	\$838
394	Laboratory Equipment	\$188	\$14	\$225 (3)	\$239
395	Power Operated Equipment	\$973	\$87	\$902 (3)	\$989
396	Communication Equipment	\$602	\$186	\$588 (3)	\$774
397	Miscellaneous Equipment	\$132	\$21	\$135 (3)	\$156
398	Other Tangible Plant	\$153	\$0	\$129 (3)	\$129
	Allocated General Plant	(\$126)	\$0	\$90 (3)	\$90
<b>TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE</b>		<b>\$84,796</b>	<b>\$3,406</b>	<b>\$57,619</b>	<b>\$61,025</b>

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

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

ACCT. NO. (A)	ACCOUNT NAME (B)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l)
351/352	Organization	\$0	\$0	\$0	\$0	\$0
354	Structures and Improvements	\$2,313 (4)	\$0	\$922 (3)	\$3,235	\$1,540
355	Power Generation Equipment	\$0	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	\$0	\$0	\$0	\$0	\$0
361	Collection Sewers - Gravity	\$0	\$0	\$0	\$0	\$0
362	Special Collecting Structures	\$0	\$0	\$0	\$0	\$0
363	Service To Customers	\$0	\$0	\$9 (2)	\$9	\$568
364	Flow Measuring Devices	\$0	\$0	\$0	\$0	\$0
365	Flow Measuring Installations	\$0	\$0	\$0	\$0	\$0
366	Reuse Services	\$0	\$0	\$0	\$0	\$0
367	Reuse Meters and Meter Installations	\$0	\$0	\$0	\$0	\$0
370	Receiving Wells	\$267	\$0	\$48,648 (2)	\$48,915	\$15,303
371	Pumping Equipment	\$892	\$0	\$0	\$892	\$10,700
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0	\$0
375	Reuse Transmission and Distribution System	\$0	\$0	\$0	\$0	\$0
380	Treatment and Disposal Equipment	\$4,891	\$0	\$0	\$4,891	\$43,984
381	Plant Sewers	\$0	\$0	\$0	\$0	\$0
382	Outfall Sewer Lines	\$0	\$0	\$0	\$0	\$0
389	Other Plant and Misc. Equipment	\$0	\$0	\$0	\$0	\$0
390	Office Furniture and Equip	\$1,249 (4)	\$2 (4)	\$3,877 (3)	\$5,124	\$3,151
391	Transportation Equipment	\$167 (4)	\$9 (4)	\$412 (3)	\$570	\$1,000
392	Stores Equipment	\$6 (4)	\$0	\$16 (3)	\$22	\$24
393	Tools, Shop and Garage Equip.	\$342 (4)	\$0	\$760 (3)	\$1,102	\$495
394	Laboratory Equipment	\$106 (4)	\$0	\$188 (3)	\$294	\$133
395	Power Operated Equipment	\$78 (4)	\$3 (4)	\$994 (3)	\$1,069	\$893
396	Communication Equipment	\$192 (4)	\$1 (4)	\$602 (3)	\$792	\$583
397	Miscellaneous Equipment	\$26 (4)	\$0	\$135 (3)	\$160	\$128
398	Other Tangible Plant	\$128 (4)	\$0	\$154 (3)	\$281	\$0
	Allocated General Plant	\$0	\$0	(\$36) (3)	(\$36)	\$0
<b>TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE</b>		<b>\$10,656</b>	<b>\$16</b>	<b>\$56,679</b>	<b>\$67,319</b>	<b>\$78,502</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271

DESCRIPTION OF CHARGE (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$63,955
Acquisition		\$0
Add credits during year:	* *	
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	\$0
<b>Total Credits</b>		<b>\$0</b>
Less debits charged during the year (All debits charged during the year must be explained below)		\$4,760
<b>Total Contributions In Aid of Construction</b>		<b>\$59,195</b>

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:	
Physical Inventory Adjustment	\$4,760

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME/COUNTY: Enterprise / Volusia

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NEW CONNECTION	0	\$0.00	\$0
..			
Total Credits			<u>\$0</u>

ACCUMULATED AMORTIZATION OF WASTEWATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION OF CHARGE (a)	WATER (b)
BALANCE FIRST OF YEAR	\$44,954
Debits during the year:	
Accruals charged to Account 272	\$3,568
Other debits (specify):	
NONE	\$0
<hr/>	
Total debits	\$3,568
Credits during the year (specify):	
To Reconcile to Physical Inventory	(\$4,760)
<hr/>	
Total Credits	(\$4,760)
Balance end of year	<u>\$43,762</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME\COUNTY: Enterprise / Volusia

WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE	..	
Total Credits		

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Flat Rate Revenues:</b>				
521.1	Residential Revenues	0	0	\$0
521.2	Commercial Revenues	0	0	\$0
521.3	Industrial Revenues	0	0	\$0
521.4	Revenues From Public Authorities	0	0	\$0
521.5	Multiple Family Dwelling Revenues	0	0	\$0
521.6	Other Revenues	0	0	\$0
521	<b>Total Flat Rate Revenues</b>	0	0	\$0
<b>Measured Revenues:</b>				
522.1	Residential Revenues	140	141	\$52,094
522.2	Commercial Revenues	0	0	\$0
522.3	Industrial Revenues	0	0	\$0
522.4	Revenues From Public Authorities	0	0	\$0
522.5	Multiple Family Dwelling Revenues	0	0	\$0
522	<b>Total Measured Revenues</b>	140	141	\$52,094
523	Revenues From Public Authorities	0	0	\$0
524	Revenues From Other Systems	0	0	\$0
525	Interdepartmental Revenues	0	0	\$0
	<b>Total Wastewater Sales</b>	0	0	\$0
<b>OTHER WASTEWATER REVENUES:</b>				
530	Guaranteed Revenues	0	0	\$0
531	Sale of Sludge	0	0	\$0
532	Forfeited Discounts	0	0	\$0
534	Rents From Sewer Property	0	0	\$0
535	Interdepartmental Rents	0	0	\$0
536	Other Sewer Revenues	0	0	\$0
	Unbilled Revenue	0	0	(\$646)
	Surcharge FPSC order # PSC-99-1794-FOF-WS	0	0	
	<b>Total Other Wastewater Revenues</b>	0	0	(\$646)
	<b>Total S-9(a) Operating Revenues</b>	140	141 <sup>(6)</sup>	\$51,448

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Flat Rate Reuse Revenues:</b>				
540.1	Residential Reuse Revenues	0	0	\$0
540.2	Commercial Reuse Revenues	0	0	\$0
540.3	Industrial Reuse Revenues	0	0	\$0
540.4	Reuse Revenues From Public Authorities	0	0	\$0
540.5	Other Revenues	0	0	\$0
<b>540</b>	<b>Total Flat Rate Reuse Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>Measured Reuse Revenues</b>				
541.1	Residential Reuse Revenues	0	0	\$0
541.2	Commercial Reuse Revenues	0	0	\$0
541.3	Industrial Reuse Revenues	0	0	\$0
541.4	Reuse Revenues From Public Authorities	0	0	\$0
<b>541</b>	<b>Total Measured Reuse Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
544	Reuse Revenues From Other Systems	0	0	\$0
	<b>Total Reclaimed Water Sales</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
	<b>Total S-9(b) Operating Revenues</b>	<b>0</b>	<b>0 (6)</b>	<b>\$0</b>

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES- OPERATIONS (f)	PUMPING EXPENSES- MAINTENANCE (g)	TREATMENT /DISPOSAL EXPENSES- OPERATIONS (h)	TREATMENT /DISPOSAL EXPENSES- MAINTENANCE (i)
701	Salaries and Wages - Employees	\$8,067	\$0	\$2,086	\$16	\$0	\$4,812	\$53
703	Salaries & Wages -Officers, Directors & Majority Stockholders	\$0	\$0	\$0	\$0	\$0	\$0	\$0
704	Employee Pensions and Benefits	\$3,287 <sup>(5)</sup>	\$0	\$684	\$5	\$0	\$1,578	\$17
710	Purchased Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
711	Sludge Removal	\$300	\$0	\$0	\$0	\$0	\$300	\$0
715	Purchased Power	\$5,520	\$0	\$0	\$399	\$0	\$5,051	\$0
716	Fuel for Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0
718	Chemicals	\$679	\$0	\$0	\$0	\$0	\$679	\$0
720	Materials and Supplies	\$1,038	\$0	\$84	\$0	\$280	\$24	\$432
731	Contractual Services - Engineering	\$27	\$25	\$0	\$0	\$0	\$0	\$0
732	Contractual Services - Accounting	\$125	\$0	\$0	\$0	\$0	\$0	\$0
733	Contractual Services - Legal	\$122	\$0	\$0	\$0	\$0	\$0	\$0
734	Contractual Services - Mgt. Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
735	Contractual Services - Testing	\$2,747	\$0	\$0	\$0	\$0	\$0	\$0
736	Contractual Services - Other	\$10,867	\$0	\$0	\$0	\$0	\$0	\$10,867
741	Rental of Building/Real Property	\$103	\$0	\$0	\$0	\$0	\$0	\$0
742	Rental of Equipment	\$20	\$0	\$0	\$0	\$0	\$0	\$0
750	Transportation Expenses	\$209	\$0	\$0	\$0	\$0	\$0	\$0
756	Insurance - Vehicle	\$22	\$0	\$0	\$0	\$0	\$0	\$0
757	Insurance - General Liability	\$75	\$0	\$0	\$0	\$0	\$0	\$0
758	Insurance - Workman's Compensation	\$170 <sup>(5)</sup>	\$0	\$34	\$0	\$0	\$78	\$1
759	Insurance - Other	\$13	\$0	\$0	\$0	\$0	\$0	\$
760	Advertising Expense	\$102	\$0	\$0	\$0	\$0	\$0	\$0
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$698	\$0	\$0	\$0	\$0	\$0	\$0
767	Regulatory Commission Expenses - Other	\$101	\$0	\$0	\$0	\$0	\$0	\$0
770	Bad Debt Expense	\$413	\$0	\$0	\$0	\$0	\$0	\$0
775	Miscellaneous Expenses	\$1,447	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Wastewater Utility Expenses</b>		<b>\$36,152</b>	<b>\$25</b>	<b>\$2,888</b>	<b>\$421</b>	<b>\$280</b>	<b>\$12,523</b>	<b>\$11,370</b>

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$633	\$467				
703	Salaries & Wages -Officers, Directors & Majority Stockholders	\$0	\$0				
704	Employee Pensions and Benefits	\$208	\$795				
710	Purchased Water	\$0	\$0				
711	Sludge Removal	\$0	\$0				
715	Purchased Power	\$2	\$67				
716	Fuel for Power Purchased	\$0	\$0				
718	Chemicals	\$0	\$0				
720	Materials and Supplies	\$84	\$134				
731	Contractual Services - Engineering	\$0	\$2				
732	Contractual Services - Accounting	\$0	\$125				
733	Contractual Services - Legal	\$0	\$122				
734	Contractual Services - Mgt. Fees	\$0	\$0				
735	Contractual Services - Testing	\$0	\$2,747				
736	Contractual Services - Other	\$0	\$0				
741	Rental of Building/Real Property	\$8	\$96				
742	Rental of Equipment	\$1	\$19				
750	Transportation Expenses	\$1	\$208				
756	Insurance - Vehicle	\$0	\$22				
757	Insurance - General Liability	\$0	\$75				
758	Insurance - Workman's Compensation	\$10	\$47				
759	Insurance - Other	\$0	\$13				
760	Advertising Expense	\$0	\$102				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$0	\$698				
767	Regulatory Commission Expenses - Other	\$0	\$101				
770	Bad Debt Expense	\$413	\$0				
775	Miscellaneous Expenses	\$579	\$868				
<b>Total Wastewater Utility Expenses</b>		<b>\$1,938</b>	<b>\$6,708</b>				

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (A)	ACCOUNT NAME (B)	REF. PAGE (C)	WATER UTILITY (D)
101	Utility Plant In Service	W-4(b)	\$270,377
<b>Less:</b>			
	Nonused and Useful Plant (1)		(\$862)
108	Accumulated Depreciation	W-6(b)	\$156,525
110	Accumulated Amortization		\$0
271	Contributions In Aid of Construction	W-7	\$236,480
252	Advances for Construction	F-21	\$0
	<b>Subtotal</b>		<b>(\$121,766)</b>
<b>Add:</b>			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$129,827
	<b>Subtotal</b>		<b>\$8,061</b>
<b>Plus or Minus:</b>			
114	Acquisition Adjustments (2)	F-7	\$0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	\$0
	Working Capital Allowance (3)		\$12,975
	Other (Specify): _____		
	Deferred Taxes		(\$4,214)
	Regulatory Asset		\$0
	<b>WATER RATE BASE</b>		<b>\$16,823</b>
	<b>WATER OPERATING INCOME</b>	W-3	<b>\$12,114</b>
	Less: After tax out of period surcharge adjustment per FPSC order # PSC-99-1794-FOF-WS		\$0
	Adjusted Operating Income		\$12,114
	<b>ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)</b>		<b>0.720107746839214</b>
			<b>72.01%</b>

NOTES: (1) Estimated if not known

(2) Include only those Acquisitions Adjustments that have been approved by the Commission.

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

**WATER OPERATING STATEMENT**

ACCT. NO. (A)	ACCOUNT NAME (B)	REF. PAGE (C)	WATER UTILITY (C)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	W-9	\$85,340
469	Less: Guaranteed Revenue (and AFPI)	W-9	\$0
<b>Net Operating Revenues</b>			<b>\$85,340</b>
* *			
401	Operating Expenses	W-10(a)	\$50,808
403	Depreciation Expense	W-6(a)	\$9,487
	Less: Amortization of CIAC	W-8(a)	\$7,126
<b>Net Depreciation Expense</b>			<b>\$2,361</b>
406	Amortization of Utility Plant Acquisition Adjustment		\$0
407	Amortization Expense - Other Than CIAC	F-7	\$0
408.1	Taxes Other Than Income	F-8	\$20
408.10	Utility Regulatory Assessment Fees	F-19	\$3,840
408.11	Property Taxes		\$2,296
408.12	Payroll Taxes		\$506
408.13	Other Taxes and Licences		\$0
409.1	Income Taxes		\$11,890
410.10	Deferred Federal Income Taxes	F-19	\$1,541
410.11	Deferred State Income Taxes		\$0
411.10	Provision For Deferred Income Taxes - Credit		\$0
412.10	Investment Tax Credits Deferred To Future Periods		\$0
412.11	Investment Tax Credits Restored To Operating Income		(\$37)
<b>Utility Operating Expenses</b>			<b>\$73,226</b>
<b>Utility Operating Income</b>			<b>\$12,114</b>
Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$0
413	Income From Utility Plant Leased to Others		\$0
414	Gains (losses) From Disposition of Utility Property		\$0
420	Allowance for Funds Used During Construction		\$0
<b>TOTAL UTILITY OPERATING INCOME</b>			<b>\$12,114</b>

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (A)	ACCOUNT NAME (B)	PREVIOUS YEAR (C)	ADDITIONS (D)	RETIREMENTS (E)	CURRENT YEAR (F)
301	Organization	\$557	\$0	\$0	\$557
302	Franchises	\$0	\$0	\$0	\$0
303	Land and Land Rights	\$6,635	\$400	(\$735) (1)	\$6,300
304	Structures and Improvements	\$7,336	\$6,089	(\$7,336) (1)	\$6,089
305	Collecting and Impounding Reservoirs	\$0	\$0	\$0	\$0
306	Lake, River and Other Intakes	\$0	\$0	\$0	\$0
307	Wells and Springs	\$0	\$0	\$0	\$0
308	Infiltration Galleries and Tunnels	\$0	\$0	\$0	\$0
309	Supply Mains	\$65,000	\$0	\$0	\$65,000
310	Power Generation Equipment	\$0	\$0	\$0	\$0
311	Pumping Equipment	\$0	\$0	\$0	\$0
320	Water Treatment Equipment	\$0	\$0	\$0	\$0
330	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	\$0
331	Transmission and Distribution Mains	\$147,349	\$0	\$0	\$147,349
333	Services	\$9,846	\$0	\$0	\$9,846
334	Meters and Meter Installations	\$13,972	\$745	(\$115)	\$14,601
335	Hydrants	\$333	\$0	\$0	\$333
336	Backflow Prevention Devices	\$0	\$0	\$0	\$0
339	Other Plants and Misc. Equip	\$0	\$0	\$0	\$0
340	Office Furniture and Equip	\$12,190	\$9,606	(\$12,190) (1)	\$9,606
341	Transportation Equipment	\$734	\$1,894	(\$734) (1)	\$1,894
342	Stores Equipment	\$62	\$75	(\$62) (1)	\$75
343	Tools, Shop and Garage Equip.	\$2,000	\$1,573	(\$2,000) (1)	\$1,573
344	Laboratory Equipment	\$644	\$488	(\$644) (1)	\$488
345	Power Operated Equipment	\$2,083	\$2,307	(\$2,083) (1)	\$2,307
346	Communication Equipment	\$3,857	\$3,636	(\$3,857) (1)	\$3,636
347	Miscellaneous Equipment	\$675	\$723	(\$675) (1)	\$723
348	Other Tangible Plant	\$268	\$0	(\$268) (1)	\$0
	Allocated General Plant	\$0	\$0	\$0	\$0
<b>TOTAL WATER PLANT</b>		<b>\$273,541</b>	<b>\$27,536</b>	<b>(\$30,700)</b>	<b>\$270,377</b>

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

SYSTEM NAME/COUNTY: Enterprise / Volusia

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (A)	ACCOUNT NAME (B)	CURRENT YEAR	.1	.2	.3	.4	.5
			INTANGIBLE PLANT (d)	SOURCE OF SUPPLY AND PUMPING PLANT (e)	WATER TREATMENT PLANT (f)	TRANSMISSION AND DISTRIBUTION PLANT (g)	GENERAL PLANT (h)
301	Organization	\$557	\$557	\$0	\$0	\$0	\$0
302	Franchises	\$0	\$0	\$0	\$0	\$0	\$0
303	Land and Land Rights	\$6,300	\$0	\$5,900	\$0	\$0	\$400
304	Structures and Improvements	\$6,089	\$0	\$0	\$0	\$0	\$6,089
305	Collecting and Impounding Reservoirs	\$0	\$0	\$0	\$0	\$0	\$0
306	Lake, River and Other Intakes	\$0	\$0	\$0	\$0	\$0	\$0
307	Wells and Springs	\$0	\$0	\$0	\$0	\$0	\$0
308	Infiltration Galleries and Tunnels	\$0	\$0	\$0	\$0	\$0	\$0
309	Supply Mains	\$65,000	\$0	\$65,000	\$0	\$0	\$0
310	Power Generation Equipment	\$0	\$0	\$0	\$0	\$0	\$0
311	Pumping Equipment	\$0	\$0	\$0	\$0	\$0	\$0
320	Water Treatment Equipment	\$0	\$0	\$0	\$0	\$0	\$0
330	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	\$0	\$0	\$0
331	Transmission and Distribution Mains	\$147,349	\$0	\$0	\$0	\$147,349	\$0
333	Services	\$9,846	\$0	\$0	\$0	\$9,846	\$0
334	Meters and Meter Installations	\$14,601	\$0	\$0	\$0	\$14,601	\$0
335	Hydrants	\$333	\$0	\$0	\$0	\$333	\$0
336	Backflow Prevention Devices	\$0	\$0	\$0	\$0	\$0	\$0
339	Other Plants and Misc. Equip	\$0	\$0	\$0	\$0	\$0	\$0
340	Office Furniture and Equip	\$9,606	\$0	\$0	\$0	\$0	\$9,606
341	Transportation Equipment	\$1,894	\$0	\$0	\$0	\$0	\$1,894
342	Stores Equipment	\$75	\$0	\$0	\$0	\$0	\$75
343	Tools, Shop and Garage Equip.	\$1,573	\$0	\$0	\$0	\$0	\$1,573
344	Laboratory Equipment	\$488	\$0	\$0	\$0	\$0	\$488
345	Power Operated Equipment	\$2,307	\$0	\$0	\$0	\$0	\$2,307
346	Communication Equipment	\$3,636	\$0	\$0	\$0	\$0	\$3,636
347	Miscellaneous Equipment	\$723	\$0	\$0	\$0	\$0	\$723
348	Other Tangible Plant	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated General Plant	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL WATER PLANT</b>		<b>\$270,377</b>	<b>\$557</b>	<b>\$70,900</b>	<b>\$0</b>	<b>\$172,129</b>	<b>\$26,791</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME\COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e)
301/302	Organization Costs/Franchises	40	-----	2.50
304	Structures and Improvements	33	-----	3.03
305	Collecting and Impounding Reservoir	50	-----	2.50
306	Lake River and Other intakes	40	-----	2.50
307	Wells and Supply	30	-----	3.03
308	Infiltration Galleries and Tunnels	40	-----	2.50
309	Supply Mains	35	-----	3.13
310	Power Generation Equipment	20	-----	5.00
311	Pumping Generation Equipment	20	-----	5.00
320	Water Treatment Equipment	22	-----	4.55
330	Distribution Reservoirs and Standup	37	-----	2.70
331	Transmission and Distribution Mains	43	-----	2.63
333	Services	40	-----	2.86
334	Meters and Meter Installations	20	-----	5.88
335	Hydrants	45	-----	2.50
336	Backflow Prevention Devices	43	-----	2.63
339	Other Plant and Miscellaneous Equip	25	-----	4.00
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	15	-----	6.67
345	Power Operated Equipment	12	-----	8.33
346	Communication Equipment	10	-----	10.00
347	Miscellaneous Equipment	15	-----	6.67
348	Other Tangible Plant	10	-----	10.00
<b>WATER PLANT COMPOSITE DEPRECIATION RATE*</b>				

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

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)
301/302	Organization	\$77	\$14	\$0	\$14
304	Structures and Improvements	\$1,606	\$175	\$1,949 (3)	\$2,125
305	Collecting and Impounding Reservoirs	\$0	\$0	\$0	\$0
306	Lake, River and Other Intakes	\$0	\$0	\$0	\$0
307	Wells and Springs	\$0	\$0	\$0	\$0
308	Infiltration Galleries and Tunnels	\$0	\$0	\$0	\$0
309	Supply Mains	\$35,763	\$2,035	\$6,307 (2)	\$8,342
310	Power Generation Equipment	\$0	\$0	\$0	\$0
311	Pumping Equipment	\$0	\$0	\$0	\$0
320	Water Treatment Equipment	\$0	\$0	\$0	\$0
330	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	\$0
331	Transmission and Distribution Mains	\$90,897	\$3,875	\$0	\$3,875
333	Services	\$4,186	\$282	\$32 (2)	\$314
334	Meters and Meter Installations	\$9,142	\$826	\$0	\$826
335	Hydrants	\$92	\$8	\$2 (2)	\$10
336	Backflow Prevention Devices	\$0	\$0	\$0	\$0
339	Other Plants and Misc. Equip	\$0	\$0	\$0	\$0
340	Office Furniture and Equip	\$6,757	\$1,365	\$6,402 (3)	\$7,767
341	Transportation Equipment	\$652	\$263	\$1,848 (3)	\$2,112
342	Stores Equipment	\$27	\$3	\$51 (3)	\$54
343	Tools, Shop and Garage Equip.	\$1,321	\$97	\$1,383 (3)	\$1,480
344	Laboratory Equipment	\$327	\$25	\$397 (3)	\$422
345	Power Operated Equipment	\$1,696	\$153	\$1,593 (3)	\$1,746
346	Communication Equipment	\$1,049	\$328	\$1,038 (3)	\$1,366
347	Miscellaneous Equipment	\$229	\$38	\$238 (3)	\$276
348	Other Tangible Plant	\$266	\$0	\$227 (3)	\$227
	Allocated General Plant	(\$219)	\$0	\$159 (3)	\$159
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$153,870</b>	<b>\$9,487</b>	<b>\$21,627</b>	<b>\$31,114</b>

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

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

ACCT. NO. (A)	ACCOUNT NAME (B)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l)
301/302	Organization	\$0	\$0	\$0	\$0	\$91
304	Structures and Improvements	\$1,601 (4)	\$0	\$1,606 (3)	\$3,207	\$524
305	Collecting and Impounding Reservoirs	\$0	\$0	\$0	\$0	\$0
306	Lake, River and Other Intakes	\$0	\$0	\$0	\$0	\$0
307	Wells and Springs	\$0	\$0	\$0	\$0	\$0
308	Infiltration Galleries and Tunnels	\$0	\$0	\$0	\$0	\$0
309	Supply Mains	\$0	\$0	\$0	\$0	\$44,105
310	Power Generation Equipment	\$0	\$0	\$0	\$0	\$0
311	Pumping Equipment	\$0	\$0	\$0	\$0	\$0
320	Water Treatment Equipment	\$0	\$0	\$0	\$0	\$0
330	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	\$0	\$0
331	Transmission and Distribution Mains	\$0	\$0	\$7,651 (2)	\$7,651	\$87,121
333	Services	\$0	\$0	\$0	\$0	\$4,500
334	Meters and Meter Installations	\$115	\$0	\$1,085 (2)	\$1,200	\$8,768
335	Hydrants	\$0	\$0	\$0	\$0	\$102
336	Backflow Prevention Devices	\$0	\$0	\$0	\$0	\$0
339	Other Plants and Misc. Equip	\$0	\$0	\$0	\$0	\$0
340	Office Furniture and Equip	\$2,206 (4)	\$3 (4)	\$6,757 (3)	\$8,960	\$5,564
341	Transportation Equipment	\$295 (4)	\$16 (4)	\$719 (3)	\$998	\$1,766
342	Stores Equipment	\$11 (4)	\$0	\$28 (3)	\$39	\$42
343	Tools, Shop and Garage Equip.	\$603 (4)	\$0	\$1,325 (3)	\$1,928	\$873
344	Laboratory Equipment	\$187 (4)	\$0	\$327 (3)	\$514	\$235
345	Power Operated Equipment	\$138 (4)	\$6 (4)	\$1,733 (3)	\$1,865	\$1,577
346	Communication Equipment	\$339 (4)	\$2 (4)	\$1,049 (3)	\$1,385	\$1,030
347	Miscellaneous Equipment	\$45 (4)	\$0	\$235 (3)	\$280	\$225
348	Other Tangible Plant	\$225 (4)	\$0	\$268 (3)	\$493	\$1
	Allocated General Plant	\$0	\$0	(\$60) (3)	(\$60)	\$0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$5,766</b>	<b>\$28</b>	<b>\$22,721</b>	<b>\$28,459</b>	<b>\$156,525</b>

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



UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME/COUNTY: Volusia / Enterprise

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NEW CONNECTION	6	\$105.50	\$633
AVERAGE			
. .			
Total Credits			<u>\$633</u>

ACCUMULATED AMORTIZATION OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION OF CHARGE (a)	WATER (b)
BALANCE FIRST OF YEAR	\$122,920
Debits during the year:	
Accruals charged to Account 272	\$7,126
Other debits (specify):	
NONE	\$0
Total debits	\$7,126
Credits during the year (specify):	
To Reconcile to Physical Inventory	(\$219)
Total Credits	(\$219)
Balance end of year	<u>\$129,827</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME/COUNTY: Enterprise / Volusia

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		
Total Credits		

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Water Sales:</b>				
460	Unmetered Water Revenue	0	0	\$0
	<b>Total Water Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>Metered Water Revenue:</b>				
461.1	Metered Sales To Residential Customers	240	245	\$83,985
461.2	Metered Sales To Commercial Customer	4	4	\$1,652
461.3	Metered Sales To Industrial Customers	0	0	\$0
461.4	Metered Sales To Public Authorities	0	0	\$0
461.5	Metered Sales To Multiple Family Dwelling	0	0	\$0
	<b>Total Metered Sales</b>	<b>244</b>	<b>249</b>	<b>\$85,638</b>
<b>Fire Protection Revenue:</b>				
462.1	Public Fire Protection	0	0	\$0
462.2	Private Fire Protection	0	0	\$0
	<b>Total Fire Protection Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
464	Other Sales To Public Authorities	0	0	\$0
465	Sales To Irrigation Customers	0	0	\$0
466	Sales For Resale	0	0	\$0
467	Interdepartmental Sales	0	0	\$0
		<b>0</b>	<b>0</b>	<b>\$0</b>
<b>Other Water Revenues:</b>				
469	Guaranteed Revenues (Including AFUDC or AFPI)	0	0	\$0
470	Forfeited Discounts	0	0	\$0
471	Miscellaneous Service Revenues	0	0	\$540
472	Rents From Water Property	0	0	\$0
473	Interdepartmental Rents	0	0	\$0
474	Other Water Revenues	0	0	\$0
	Unbilled Revenues	0	0	(\$838)
	Surcharge FPSC order # PSC-99-1794-FOF-WS	0	0	
	<b>Total Other Water Revenues</b>	<b>0</b>	<b>0</b>	<b>(\$298)</b>
	<b>Total Water Operating Revenues</b>	<b>244</b>	<b>249 (6)</b>	<b>\$85,340</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
DECEMBER 31, 1999

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	\$5,089	\$562	\$0
603	Salaries & Wages - Officers, Directors & Majority Stockholders	\$0	\$0	\$0
604	Employee Pensions and Benefits	\$2,803 (5)	\$184	\$0
610	Purchased Water	\$31,275	\$31,275	\$0
615	Purchased Power	\$122	\$0	\$0
616	Fuel for Power Purchased	\$0	\$0	\$0
618	Chemicals	\$0	\$0	\$0
620	Materials and Supplies	\$420	\$0	\$0
631	Contractual Services - Eng.	\$4	\$0	\$0
632	Contractual Services - Acct.	\$220	\$0	\$0
633	Contractual Services - Legal	\$216	\$0	\$0
634	Contractual Services - Management Fees	\$0	\$0	\$0
635	Contractual Services - Testing	\$4,851	\$0	\$0
636	Contractual Services - Other	\$0	\$0	\$0
641	Rental of Building/Real Property	\$182	\$0	\$0
642	Rental of Equipment	\$36	\$0	\$0
650	Transportation Expenses	\$370	\$0	\$0
656	Insurance - Vehicle	\$38	\$0	\$0
657	Insurance - General Liability	\$132	\$0	\$0
658	Insurance - Workman's Compensation	\$152 (5)	\$9	\$0
659	Insurance - Other	\$23	\$0	\$0
660	Advertising Expense	\$181	\$0	\$0
666	Regulatory Commission Expenses - Amortization of Rate Case Exp.	\$1,232	\$0	\$0
667	Regulatory Commission Expenses - Other	\$178	\$0	\$0
668	Water Resource Conservation Exp.	\$0	\$0	\$0
670	Bad Debt Expense	\$729	\$0	\$0
675	Miscellaneous Expenses	\$2,556	\$0	\$0
<b>Total Water Utility Expenses</b>		<b>\$50,808</b>	<b>\$32,031</b>	<b>\$0</b>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1999

SYSTEM NAME/COUNTY: Enterprise / Volusia

WATER UTILITY EXPENSE ACCOUNTS

.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINTENANCE (g)	.5 TRANSMISSION /DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANSMISSION /DISTRIBUTIONS EXPENSES MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (l)	.8 ADMIN. /GENERAL EXPENSE (k)
\$296	\$0	\$244	\$2,046	\$1,117	\$824
\$0	\$0	\$0	\$0	\$0	\$0
\$97	\$0	\$80	\$671	\$366	\$1,404
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$3	\$119
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$35	\$148	\$237
\$0	\$0	\$0	\$0	\$0	\$4
\$0	\$0	\$0	\$0	\$0	\$220
\$0	\$0	\$0	\$0	\$0	\$216
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$4,851
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$13	\$169
\$0	\$0	\$0	\$0	\$3	\$33
\$0	\$0	\$0	\$0	\$2	\$368
\$0	\$0	\$0	\$0	\$0	\$38
\$0	\$0	\$0	\$0	\$0	\$132
\$5	\$0	\$4	\$33	\$18	\$82
\$0	\$0	\$0	\$0	\$0	\$23
\$0	\$0	\$0	\$0	\$0	\$181
\$0	\$0	\$0	\$0	\$0	\$1,232
\$0	\$0	\$0	\$0	\$0	\$178
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$729	\$0
\$0	\$0	\$0	\$0	\$1,023	\$1,533
\$397	\$0	\$327	\$2,786	\$3,422	\$11,845

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (A)	ACCOUNT NAME (B)	REF. PAGE (C)	WATER UTILITY (D)
101	Utility Plant In Service	W-4(b)	\$273,541
	Less:		
	Nonused and Useful Plant (1)		(\$862)
108	Accumulated Depreciation	W-5(b)	\$153,870
110	Accumulated Amortization		\$0
271	Contributions In Aid of Construction	W-7	\$236,066
252	Advances for Construction	F-21	\$0
	Subtotal		(\$115,533)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$122,920
	Subtotal		\$7,387
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	\$0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	\$0
	Working Capital Allowance (3)		\$3,389
	Other (Specify):		
	Deferred Taxes		(\$1,055)
			\$9,891
	<b>WATER RATE BASE</b>		<u>\$9,891</u>
	<b>WATER OPERATING INCOME</b>	W-3	\$29,259
	Less: After tax out of period surcharge adjustment per FPSC order # PSC-99-0063-FOF-WS		\$0
	Adjusted Operating Income		\$29,259
	<b>ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Bas</b>		<u>301.81%</u>

NOTES: (1) Estimated if not known

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

**WATER OPERATING STATEMENT**

ACCT. NO. (A)	ACCOUNT NAME (B)	REF. PAGE (C)	WATER UTILITY (C)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	W-9	\$86,019
469	Less: Guaranteed Revenue (and AFPI)	W-9	\$0
<b>Net Operating Revenues</b>			<b>\$86,019</b>
401	Operating Expenses	W-10(a)	\$20,259
403	Depreciation Expense	W-8(a)	\$9,803
	Less: Amortization of CIAC	W-8(a)	\$7,048
<b>Net Depreciation Expense</b>			<b>\$2,754</b>
406	Amortization of Utility Plant Acquisition Adjustment		\$0
407	Amortization Expense - Other Than CIAC	F-7	\$0
408.1	Taxes Other Than Income	F-8	\$10
408.10	Utility Regulatory Assessment Fees	F-19	\$3,871
408.11	Property Taxes		\$3,456
408.12	Payroll Taxes		\$460
408.13	Other Taxes and Licenses		\$0
409.1	Income Taxes		\$25,857
410.10	Deferred Federal Income Taxes	F-19	\$194
410.11	Deferred State Income Taxes		\$0
411.10	Provision For Deferred Income Taxes - Credit -		\$0
412.10	Investment Tax Credits Deferred To Future Periods		\$0
412.11	Investment Tax Credits Restored To Operating Income		(\$101)
<b>Utility Operating Expenses</b>			<b>\$56,760</b>
<b>Utility Operating Income</b>			<b>\$29,259</b>
Add Back:			
489	Guaranteed Revenue (and AFPI)	W-9	\$0
413	Income From Utility Plant Leased to Others		\$0
414	Gains (losses) From Disposition of Utility Property		\$0
420	Allowance for Funds Used During Construction		\$0
<b>TOTAL UTILITY OPERATING INCOME</b>			<b>\$29,259</b>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1988

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (A)	ACCOUNT NAME (B)	PREVIOUS YEAR (C)	ADDITIONS (D)	RETIREMENTS (E)	CURRENT YEAR (F)
301	Organization	\$557	\$0	\$0	\$557
302	Franchises	\$0	\$0	\$0	\$0
303	Land and Land Rights	\$8,844	\$735	(\$744) (1)	\$8,835
304	Structures and Improvements	\$8,848	\$7,338	(\$8,848) (1)	\$7,338
305	Collecting and Impounding Reservoirs	\$0	\$0	\$0	\$0
306	Lake, River and Other Intakes	\$0	\$0	\$0	\$0
307	Wells and Springs	\$0	\$0	\$0	\$0
308	Infiltration Galleries and Tunnels	\$0	\$0	\$0	\$0
309	Supply Mains	\$65,000	\$0	\$0	\$65,000
310	Power Generation Equipment	\$0	\$0	\$0	\$0
311	Pumping Equipment	\$0	\$0	\$0	\$0
320	Water Treatment Equipment	\$0	\$0	\$0	\$0
330	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	\$0
331	Transmission and Distribution Mains	\$147,349	\$0	\$0	\$147,349
333	Services	\$9,846	\$0	\$0	\$9,846
334	Meters and Meter Installations	\$13,406	\$1,428	(\$883)	\$13,972
335	Hydrants	\$333	\$0	\$0	\$333
336	Backflow Prevention Devices	\$0	\$0	\$0	\$0
338	Other Plants and Misc. Equip	\$0	\$0	\$0	\$0
340	Office Furniture and Equip	\$12,700	\$12,190	(\$12,700) (1)	\$12,190
341	Transportation Equipment	\$878	\$734	(\$678) (1)	\$734
342	Stores Equipment	\$67	\$62	(\$67) (1)	\$62
343	Tools, Shop and Garage Equip.	\$1,878	\$2,000	(\$1,878) (1)	\$2,000
344	Laboratory Equipment	\$805	\$844	(\$805) (1)	\$844
345	Power Operated Equipment	\$2,059	\$2,083	(\$2,059) (1)	\$2,083
346	Communication Equipment	\$2,047	\$3,857	(\$2,047) (1)	\$3,857
347	Miscellaneous Equipment	\$644	\$675	(\$644) (1)	\$675
348	Other Tangible Plant	\$285	\$268	(\$265) (1)	\$288
	Allocated General Plant	\$0	\$0	\$0	\$0
<b>TOTAL WATER PLANT</b>		<b>\$270,916</b>	<b>\$32,012</b>	<b>(\$29,387)</b>	<b>\$273,541</b>

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (A)	ACCOUNT NAME (B)	CURRENT YEAR	1	2	3	4	5
			INTANGIBLE PLANT (d)	SOURCE OF SUPPLY AND PUMPING PLANT (e)	WATER TREATMENT PLANT (f)	TRANSMISSION AND DISTRIBUTION PLANT (g)	GENERAL PLANT (h)
301	Organization	\$557	\$557	\$0	\$0	\$0	\$0
302	Franchisees	\$0	\$0	\$0	\$0	\$0	\$0
303	Land and Land Rights	\$8,835	\$0	\$5,900	\$0	\$0	\$735
304	Structures and Improvements	\$7,336	\$0	\$0	\$0	\$0	\$7,336
305	Collecting and impounding Reservoirs	\$0	\$0	\$0	\$0	\$0	\$0
306	Lake, River and Other Intakes	\$0	\$0	\$0	\$0	\$0	\$0
307	Wells and Springs	\$0	\$0	\$0	\$0	\$0	\$0
308	Infiltration Galleries and Tunnels	\$0	\$0	\$0	\$0	\$0	\$0
309	Supply Mains	\$85,000	\$0	\$85,000	\$0	\$0	\$0
310	Power Generation Equipment	\$0	\$0	\$0	\$0	\$0	\$0
311	Pumping Equipment	\$0	\$0	\$0	\$0	\$0	\$0
320	Water Treatment Equipment	\$0	\$0	\$0	\$0	\$0	\$0
330	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	\$0	\$0	\$0
331	Transmission and Distribution Mains	\$147,349	\$0	\$0	\$0	\$147,349	\$0
333	Services	\$9,846	\$0	\$0	\$0	\$9,846	\$0
334	Meters and Meter Installations	\$13,972	\$0	\$0	\$0	\$13,972	\$0
335	Hydrants	\$333	\$0	\$0	\$0	\$333	\$0
336	Backflow Prevention Devices	\$0	\$0	\$0	\$0	\$0	\$0
339	Other Plants and Misc. Equip	\$0	\$0	\$0	\$0	\$0	\$0
340	Office Furniture and Equip	\$12,180	\$0	\$0	\$0	\$0	\$12,180
341	Transportation Equipment	\$734	\$0	\$0	\$0	\$0	\$734
342	Stores Equipment	\$62	\$0	\$0	\$0	\$0	\$62
343	Tools, Shop and Garage Equip.	\$2,000	\$0	\$0	\$0	\$0	\$2,000
344	Laboratory Equipment	\$844	\$0	\$0	\$0	\$0	\$844
345	Power Operated Equipment	\$2,083	\$0	\$0	\$0	\$0	\$2,083
346	Communication Equipment	\$3,857	\$0	\$0	\$0	\$0	\$3,857
347	Miscellaneous Equipment	\$875	\$0	\$0	\$0	\$0	\$875
348	Other Tangible Plant	\$268	\$0	\$0	\$0	\$0	\$268
	Allocated General Plant	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL WATER PLANT</b>		<b>\$273,541</b>	<b>\$557</b>	<b>\$70,900</b>	<b>\$0</b>	<b>\$171,500</b>	<b>\$30,584</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e)
301/302	Organization Costs/Franchises	40	-----	2.50
304	Structures and Improvements	33	-----	3.03
305	Collecting and Impounding Reservoir	50	-----	2.50
306	Lake River and Other Intakes	40	-----	2.50
307	Wells and Supply	30	-----	3.03
308	Infiltration Galleries and Tunnels	40	-----	2.50
309	Supply Mains	35	-----	3.13
310	Power Generation Equipment	20	-----	5.00
311	Pumping Generation Equipment	20	-----	5.00
320	Water Treatment Equipment	22	-----	4.55
330	Distribution Reservoirs and Standup	37	-----	2.70
331	Transmission and Distribution Mains	43	-----	2.63
333	Services	40	-----	2.86
334	Meters and Meter Installations	20	-----	5.88
335	Hydrants	45	-----	2.50
336	Backflow Prevention Devices	43	-----	2.63
339	Other Plant and Miscellaneous Equip	25	-----	4.00
340	Office Furniture and Equipment	15/6	-----	6.67/ 6.67
341	Transportation Equipment	6	-----	18.57
342	Stores Equipment	18	-----	5.56
343	Tools, Shop and Garage Equipment	16	-----	6.25
344	Laboratory Equipment	15	-----	6.67
345	Power Operated Equipment	12	-----	8.33
346	Communication Equipment	10	-----	10.00
347	Miscellaneous Equipment	15	-----	6.67
348	Other Tangible Plant	10	-----	10.00
<b>WATER PLANT COMPOSITE DEPRECIATION RATE</b>				

\* 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, CORP.

SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
DECEMBER 31, 1998

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)
301/302	Organization	\$83	\$14	\$0	\$14
304	Structures and Improvements	\$1,424	\$228	\$19 (C)	\$248
305	Collecting and Impounding Reservoirs	\$0	\$0	\$0	\$0
306	Lake, River and Other Intakes	\$0	\$0	\$0	\$0
307	Wells and Springs	\$0	\$0	\$0	\$0
308	Infiltration Galleries and Tunnels	\$0	\$0	\$0	\$0
309	Supply Mains	\$33,729	\$2,035	\$0	\$2,035
310	Power Generation Equipment	\$0	\$0	\$0	\$0
311	Pumping Equipment	\$0	\$0	\$0	\$0
320	Water Treatment Equipment	\$0	\$0	\$0	\$0
330	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	\$0
331	Transmission and Distribution Mains	\$87,022	\$3,875	\$0	\$3,875
333	Services	\$3,005	\$282	\$0	\$282
334	Meters and Meter Installations	\$0,004	\$804	\$118 (C)	\$922
335	Hydrants	\$200	\$8	\$0	\$8
336	Backflow Prevention Devices	\$0	\$0	\$0	\$0
339	Other Plants and Misc. Equip	\$0	\$0	\$0	\$0
340	Office Furniture and Equip	\$6,787	\$1,797	\$92 (C)	\$1,889
341	Transportation Equipment	\$520	\$120	\$12 (C)	\$132
342	Stores Equipment	\$25	\$4	\$1 (C)	\$4
343	Tools, Shop and Garage Equip.	\$1,203	\$130	\$15 (C)	\$145
344	Laboratory Equipment	\$288	\$40	\$1 (C)	\$41
345	Power Operated Equipment	\$1,694	\$118	\$2 (C)	\$121
346	Communication Equipment	\$832	\$290	\$10 (C)	\$300
347	Miscellaneous Equipment	\$100	\$45	\$7 (C)	\$53
348	Other Tangible Plant	\$283	\$4	\$0 (C)	\$4
	Allocated General Plant	\$855	\$7	\$182 (C)	\$189
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$147,892</b>	<b>\$9,803</b>	<b>\$437</b>	<b>\$10,239</b>

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

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

ACCT. NO. (A)	ACCOUNT NAME (B)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f) (k)
301/302	Organization	\$0	\$0	\$0	\$0	\$77
304	Structures and Improvements	\$24 (4)	\$0 (4)	\$42 (2)	\$66	\$1,008
305	Collecting and Impounding Reservoirs	\$0	\$0	\$0	\$0	\$0
306	Lake, River and Other Intakes	\$0	\$0	\$0	\$0	\$0
307	Wells and Springs	\$0	\$0	\$0	\$0	\$0
308	Infiltration Galleries and Tunnels	\$0	\$0	\$0	\$0	\$0
309	Supply Mains	\$0	\$0	\$0	\$0	\$35,763
310	Power Generation Equipment	\$0	\$0	\$0	\$0	\$0
311	Pumping Equipment	\$0	\$0	\$0	\$0	\$0
320	Water Treatment Equipment	\$0	\$0	\$0	\$0	\$0
330	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	\$0	\$0
331	Transmission and Distribution Mains	\$0	\$0	\$0	\$0	\$90,807
333	Services	\$0	\$0	\$0	\$0	\$4,188
334	Meters and Meter Installations	\$863	\$0	\$0	\$863	\$9,142
335	Hydrants	\$0	\$0	\$118 (11)	\$118	\$92
336	Backflow Prevention Devices	\$0	\$0	\$0	\$0	\$0
339	Other Plants and Misc. Equip	\$0	\$0	\$0	\$0	\$0
340	Office Furniture and Equip	\$1,775 (4)	\$22 (4)	\$165 (2)	\$1,962	\$8,757
341	Transportation Equipment	\$0 (4)	\$0 (4)	\$0 (2)	\$0	\$652
342	Stores Equipment	\$0 (4)	\$0 (4)	\$3 (2)	\$3	\$27
343	Tools, Shop and Garage Equip.	\$18 (4)	\$0 (4)	\$11 (2)	\$29	\$1,321
344	Laboratory Equipment	\$1 (4)	\$0 (4)	\$1 (2)	\$2	\$327
345	Power Operated Equipment	\$118 (4)	\$14 (4)	\$15 (2)	\$147	\$1,608
346	Communication Equipment	\$50 (4)	\$0 (4)	\$25 (2)	\$75	\$1,049
347	Miscellaneous Equipment	\$12 (4)	\$0 (4)	\$9 (2)	\$21	\$229
348	Other Tangible Plant	\$0 (4)	\$0 (4)	\$0 (2)	\$0	\$268
	Allocated General Plant	\$0 (4)	\$0 (4)	\$1,043 (2)	\$1,043	(\$219)
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$2,867</b>	<b>\$36</b>	<b>\$1,430</b>	<b>\$4,282</b>	<b>\$153,870</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271

DESCRIPTION OF CHARGE (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$234,386
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$1,680
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	\$0
Total Credits		\$1,680
Less debits charged during the year (All debits charged during the year must be explained below)		\$0
Total Contributions In Aid of Construction		\$236,066

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:	
NONE	\$0.00

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1998

SYSTEM NAME/COUNTY: Volusia / Enterprise

**WATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NEW CONNECTION	5	\$336.02	\$1,680
AVERAGE			
			\$1,680
Total Credits			<u>\$1,680</u>

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION OF CHARGE (a)	WATER (b)
BALANCE FIRST OF YEAR	\$115,872
Debits during the year:	
Accruals charged to Account 272	\$7,048
Other debits (specify):	
NONE	\$0
Total debits	\$7,048
Credits during the year (specify):	
NONE	\$0
Total Credits	\$0
Balance end of year	<u>\$122,920</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
DECEMBER 31, 1998

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		
Total Credits		

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Water Sales:</b>				
460	Unmetered Water Revenue	0	0	\$0
	<b>Total Water Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>Metered Water Revenue:</b>				
481.1	Metered Sales To Residential Customers	232	240	\$83,342
481.2	Metered Sales To Commercial Customer	4	4	\$1,678
481.3	Metered Sales To Industrial Customers	0	0	\$0
481.4	Metered Sales To Public Authorities	0	0	\$0
481.5	Metered Sales To Multiple Family Dwelling	0	0	\$0
	<b>Total Metered Sales</b>	<b>236</b>	<b>244</b>	<b>\$85,019</b>
<b>Fire Protection Revenue:</b>				
462.1	Public Fire Protection	0	0	\$0
462.2	Private Fire Protection	0	0	\$0
	<b>Total Fire Protection Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
464	Other Sales To Public Authorities	0	0	\$0
465	Sales To Irrigation Customers	0	0	\$0
466	Sales For Resale	0	0	\$0
467	Interdepartmental Sales	0	0	\$0
	<b>Total Other Sales</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>Other Water Revenues:</b>				
469	Guaranteed Revenues (including AFUDC or AFPI)	0	0	\$0
470	Forfeited Discounts	0	0	\$0
471	Miscellaneous Service Revenues	0	0	\$570
472	Rents From Water Property	0	0	\$0
473	Interdepartmental Rents	0	0	\$0
474	Other Water Revenues	0	0	\$0
	Unbilled Revenues	0	0	\$430
	Surcharge FPSC order # PSC-99-0093-FOF-WS	0	0	\$0
	<b>Total Other Water Revenues</b>	<b>0</b>	<b>0</b>	<b>\$1,000</b>
	<b>Total Water Operating Revenues</b>	<b>236</b>	<b>244 (5)</b>	<b>\$86,019</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
501	Salaries and Wages - Employees	\$5,823	\$338	\$0
503	Salaries & Wages - Officers, Directors & Majority Stockholders	\$0	\$0	\$0
504	Employee Pensions and Benefits	\$2,839 (5)	\$96	\$0
510	Purchased Water	\$0	\$0	\$0
515	Purchased Power	\$59	\$0	\$0
616	Fuel for Power Purchased	\$0	\$0	\$0
618	Chemicals	\$0	\$0	\$0
620	Materials and Supplies	\$952	\$1	\$0
631	Contractual Services - Eng.	\$31	\$0	\$0
632	Contractual Services - Acct.	\$254	\$0	\$0
633	Contractual Services - Legal	\$274	\$0	\$0
634	Contractual Services - Management Fees	\$0	\$0	\$0
635	Contractual Services - Testing	\$4,521	\$0	\$0
638	Contractual Services - Other	\$0	\$0	\$0
641	Rental of Building/Real Property	\$204	\$0	\$0
642	Rental of Equipment	\$38	\$0	\$0
650	Transportation Expenses	\$386	\$0	\$0
656	Insurance - Vehicle	\$145	\$0	\$0
657	Insurance - General Liability	\$243	\$0	\$0
658	Insurance - Workman's Compensation	\$153 (5)	\$7	\$0
659	Insurance - Other	\$11	\$0	\$0
660	Advertising Expense	\$132	\$0	\$0
666	Regulatory Commission Expenses - Amortization of Rate Case Exp.	\$1,093	\$0	\$0
667	Regulatory Commission Expenses - Other	\$291	\$0	\$0
668	Water Resource Conservation Exp.	\$0	\$0	\$0
670	Bad Debt Expense	\$540	\$0	\$0
675	Miscellaneous Expenses	\$2,161	\$9	\$0
<b>Total Water Utility Expenses</b>		<b>\$23,259</b>	<b>\$451</b>	<b>\$0</b>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1998

SYSTEM NAME/COUNTY: Enterprise / Volusia

WATER UTILITY EXPENSE ACCOUNTS

.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINTENANCE (g)	.5 TRANSMISSION /DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANSMISSION /DISTRIBUTIONS EXPENSES MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. GENERAL EXPENSE (k)
\$24	\$0	\$105	\$2,012	\$1,734	\$1,811
\$0	\$0	\$0	\$0	\$0	\$0
\$7	\$0	\$30	\$573	\$499	\$1,735
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$2	\$56
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$577	\$170	\$204
\$0	\$0	\$0	\$0	\$0	\$31
\$0	\$0	\$0	\$0	\$0	\$264
\$0	\$0	\$0	\$0	\$0	\$274
\$0	\$0	\$0	\$0	\$0	\$0
\$1	(\$85)	\$0	\$0	\$0	\$4,605
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$204
\$0	\$0	\$0	\$0	\$0	\$36
\$0	\$0	\$0	\$0	\$6	\$380
\$0	\$0	\$0	\$0	\$0	\$145
\$0	\$0	\$0	\$0	\$0	\$243
\$0	\$0	\$2	\$41	\$20	\$83
\$0	\$0	\$0	\$0	\$0	\$11
\$0	\$0	\$0	\$0	\$0	\$132
\$0	\$0	\$0	\$0	\$0	\$1,093
\$0	\$0	\$0	\$0	\$0	\$291
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$540	\$0
\$0	\$0	\$0	\$0	\$858	\$1,294
\$32	(\$85)	\$132	\$3,202	\$3,829	\$12,692

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(e)	\$125,081
	Less:		
	Nonused And Useful Plant (1)		\$4,765
106	Accumulated Depreciation	S-6(b)	\$84,795
110	Accumulated Amortization		\$0
271	Contributions In Aid of Construction	S-7	\$63,955
252	Advances For Construction	F-21	\$0
	Subtotal		<u>(\$28,435)</u>
	Add:		
	Accumulated Amortization of Contributions In Aid of Construction	S-8(a)	<u>\$44,354</u>
	Subtotal		\$16,519
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	\$0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	\$0
	Working Capital Allowance (3)		\$7,428
	Other (Specify): _____		
	Deferred Taxes		<u>(\$4,477)</u>
	WASTEWATER RATE BASE		<u><u>\$19,471</u></u>
	WASTEWATER OPERATING INCOME	S-3	\$329
	Less: After tax out of period surcharge adjustment per FPSC order # PSC-99-0093-FOF-WVS		<u>\$0</u>
	Adjusted Operating Income		\$329
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		<u><u>1.59%</u></u>

NOTES: (1) Estimated if not known.

(2) Include only those Acquisitions Adjustments that have been approved by the Commission.

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (A)	ACCOUNT NAME (B)	REF. PAGE (C)	WASTEWATER UTILITY (C)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(b)	\$52,497
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	\$0
<b>Net Operating Revenues</b>			<b>\$52,497</b>
401	Operating Expenses	S-10(a)	\$44,275
403	Depreciation Expense	S-6(a)	\$6,315
	Less: Amortization of CIAC	S-8(a)	\$1,879
<b>Net Depreciation Expense</b>			<b>\$4,336</b>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	\$0
407	Amortization Expense - Other Than CIAC	F-8	\$0
408.1	Taxes Other Than Income	F-19	\$6
408.10	Utility Regulatory Assessment Fees		\$2,382
408.11	Property Taxes		\$63
408.12	Payroll Taxes		\$1,031
408.13	Other Taxes Licences		\$0
409.1	Income Taxes		(\$398)
410.10	Deferred Federal Income Taxes	F-19	\$540
410.11	Deferred State Income Taxes		\$0
411.10	Provision For Deferred Income Taxes - Credit		\$0
412.10	Investment Tax Credits Deferred To Future Periods		\$0
412.11	Investment Tax Credits Restored To Operating Income		(\$46)
<b>Utility Operating Expenses</b>			<b>\$52,168</b>
<b>Utility Operating Income</b>			<b>\$329</b>
<b>Add Back:</b>			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$0
413	Income From Utility Plant Leased to Others		\$0
414	Gains (losses) From Disposition of Utility Property		\$0
420	Allowance for Funds Used During Construction		\$0
<b>TOTAL UTILITY OPERATING INCOME</b>			<b>\$329</b>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (A)	ACCOUNT NAME (B)	PREVIOUS YEAR (C)	ADDITIONS (D)	RETIREMENTS (E)	CURRENT YEAR (F)
351	Organization	\$0	\$0	\$0	\$0
352	Franchises	\$0	\$0	\$0	\$0
353	Land and Land Rights	\$3,098	\$422	(\$426) (1)	\$3,092
354	Structures and Improvements	\$9,367	\$4,209	(\$3,917) (1)	\$9,658
355	Power Generation Equipment	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	\$0	\$0	\$0	\$0
381	Collection Sewers - Gravity	\$0	\$0	\$0	\$0
382	Special Collecting Structures	\$0	\$0	\$0	\$0
383	Service To Customers	\$2,129	\$0	\$0	\$2,129
364	Flow Measuring Devices	\$0	\$0	\$0	\$0
365	Flow Measuring Installations	\$0	\$0	\$0	\$0
386	Reuse Services	\$0	\$0	\$0	\$0
387	Reuse Meters and Meter Installations	\$0	\$0	\$0	\$0
370	Receiving Wells	\$73,920	\$0	\$0	\$73,920
371	Pumping Equipment	\$13,358	\$2,556	\$0	\$15,914
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0
375	Reuse Transmission and Distribution System	\$0	\$0	\$0	\$0
380	Treatment and Disposal Equipment	\$7,451	\$0	\$0	\$7,451
381	Plant Sewers	\$0	\$0	\$0	\$0
382	Outfall Sewer Lines	\$0	\$0	\$0	\$0
389	Other Plant and Misc. Equipment	\$0	\$0	\$0	\$0
390	Office Furniture and Equip	\$7,285	\$6,994	(\$7,265) (1)	\$6,994
391	Transportation Equipment	\$387	\$421	(\$387) (1)	\$421
392	Stores Equipment	\$33	\$36	(\$33) (1)	\$38
393	Tools, Shop and Garage Equip.	\$1,074	\$1,148	(\$1,074) (1)	\$1,148
394	Laboratory Equipment	\$346	\$369	(\$348) (1)	\$369
395	Power Operated Equipment	\$1,178	\$1,195	(\$1,178) (1)	\$1,195
396	Communication Equipment	\$1,171	\$2,213	(\$1,171) (1)	\$2,213
397	Miscellaneous Equipment	\$388	\$387	(\$368) (1)	\$387
398	Other Tangible Plant	\$152	\$154	(\$152) (1)	\$154
	Allocated General Plant	\$0	\$0	\$0	\$0
	<b>TOTAL WASTEWATER PLANT</b>	<b>\$121,293</b>	<b>\$20,105</b>	<b>(\$16,317)</b>	<b>\$125,081</b>

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



UTILITY NAME: FLORIDA WATER SERVICE, CORP.  
SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (A)	ACCOUNT NAME (B)	.1	.2	.3	.4	.5	.6	.7
		INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
352	Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
353	Land and Land Rights	\$0	\$2,870	\$0	\$0	\$0	\$0	\$422
354	Structures and Improvements	\$0	\$0	\$699	\$4,750	\$0	\$0	\$4,209
355	Power Generation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361	Collection Sewers - Gravity	\$0	\$0	\$0	\$0	\$0	\$0	\$0
362	Special Collecting Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	Service To Customers	\$0	\$2,129	\$0	\$0	\$0	\$0	\$0
364	Flow Measuring Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
365	Flow Measuring Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Reuse Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
367	Reuse Meters and Meter Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370	Receiving Wells	\$0	\$0	\$73,020	\$0	\$0	\$0	\$0
371	Pumping Equipment	\$0	\$0	\$15,914	\$0	\$0	\$0	\$0
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	Reuse Transmission and Distribution System	\$0	\$0	\$0	\$0	\$0	\$0	\$0
380	Treatment and Disposal Equipment	\$0	\$0	\$0	\$7,451	\$0	\$0	\$0
381	Plant Sewers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Outfall Sewer Lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	Other Plant and Misc. Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Office Furniture and Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$8,994
391	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$421
392	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$38
393	Tools, Shop and Garage Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$1,148
394	Laboratory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$389
395	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$1,195
396	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$2,213
397	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$387
398	Other Tangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$154
	Allocated General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL WASTEWATER PLANT</b>		<b>\$0</b>	<b>\$4,799</b>	<b>\$90,533</b>	<b>\$12,201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,548</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
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BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D/C) (e)
35*/352	Organization Costs/Franchises	40	-----	2.50
354	Structuras and Improvements	40	-----	3.70/3.03
355	Power Generation Equipment	20	-----	5.00
360	Collection Sewers - Force	30	-----	3.33
36*	Collection Sewers - Gravity	45	-----	2.22
362	Special Collecting Structures	40	-----	2.50
363	Services to Customers	36	-----	2.86
364	Flow Measuring Devices	5	-----	2.00
365	Flow Measuring Installations	40	-----	2.63
366	Reuse Services	36	-----	2.86
367	Reuse Meters and Meter Installations	20	-----	5.88
370	Receiving Wells	30	-----	4.00
371	Pumping Equipment	18	-----	6.67
375	Reuse Transmission and Distribution System	36	-----	2.86
380	Treatment and Disposal Equipment	18	-----	6.67
381	Plant Sewers	36	-----	2.86
382	Outfall Sewer Lines	30	-----	3.33
389	Other Plant Miscellaneous Equipment	18	-----	5.56
390	Office Furniture and Equipment	15/6	-----	6.67/6.67
391	Transportation Equipment	6	-----	16.67
392	Stores Equipment	18	-----	5.56
393	Tools, Shop and Garage Equipment	16	-----	6.25
394	Laboratory Equipment	15	-----	6.67
395	Power Operated Equipment	12	-----	8.33
396	Communication Equipment	10	-----	10.00
397	Miscellaneous Equipment	15	-----	6.67
398	Other Tangible Plant	10	-----	10.00

WASTEWATER PLANT COMPOSITE DEPRECIATION RATE\*

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (A)	ACCOUNT NAME (B)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization	\$0	\$0	\$0	\$0
354	Structures and Improvements	\$1,907	\$338	\$11 (3)	\$347
355	Power Generation Equipment	\$0	\$0	\$0	\$0
380	Collection Sewers - Force	\$0	\$0	\$0	\$0
381	Collection Sewers - Gravity	\$0	\$0	\$0	\$0
382	Special Collecting Structures	\$0	\$0	\$0	\$0
383	Service To Customers	\$455	\$81	\$0	\$81
384	Flow Measuring Devices	\$0	\$0	\$0	\$0
365	Flow Measuring Installations	\$0	\$0	\$0	\$0
388	Reuse Services	\$0	\$0	\$0	\$0
367	Reuse Meters and Meter Installations	\$0	\$0	\$0	\$0
370	Receiving Walls	\$60,859	\$2,957	\$0	\$2,957
371	Pumping Equipment	\$8,128	\$978	\$0	\$978
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0
378	Reuse Transmission and Distribution System	\$0	\$0	\$0	\$0
380	Treatment and Disposal Equipment	\$3,904	\$497	\$0	\$497
381	Plant Sewers	\$0	\$0	\$0	\$0
382	Outfall Sewer Lines	\$0	\$0	\$0	\$0
389	Other Plant and Misc. Equipment	\$0	\$0	\$0	\$0
390	Office Furniture and Equip	\$3,882	\$1,043	\$53 (4)	\$1,098
391	Transportation Equipment	\$207	\$70	\$7 (4)	\$77
392	Stores Equipment	\$14	\$2	\$0 (3)	\$3
393	Tools, Shop and Garage Equip.	\$888	\$77	\$9 (3)	\$88
394	Laboratory Equipment	\$185	\$24	\$0 (3)	\$24
395	Power Operated Equipment	\$989	\$71	\$1 (3)	\$77
396	Communication Equipment	\$478	\$168	\$8 (3)	\$174
397	Miscellaneous Equipment	\$113	\$27	\$4 (3)	\$31
398	Other Tangible Plant	\$150	\$3	\$0 (3)	\$3
	Allocated General Plant	\$375	\$5	\$93 (3)	\$98
<b>TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE</b>		<b>\$80,181</b>	<b>\$8,315</b>	<b>\$184</b>	<b>\$8,499</b>

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

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

ACCT. NO. (A)	ACCOUNT NAME (B)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f+j) (k)
351/352	Organization	\$0	\$0	\$0	\$0	\$0
354	Structures and Improvements	\$14 (4)	\$0 (4)	\$24 (2)	\$37	\$2,218
355	Power Generation Equipment	\$0	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	\$0	\$0	\$0	\$0	\$0
361	Collection Sewers - Gravity	\$0	\$0	\$0	\$0	\$0
362	Special Collecting Structures	\$0	\$0	\$0	\$0	\$0
363	Service To Customers	\$0	\$0	\$0	\$0	\$516
364	Flow Measuring Devices	\$0	\$0	\$0	\$0	\$0
365	Flow Measuring Installations	\$0	\$0	\$0	\$0	\$0
366	Reuse Services	\$0	\$0	\$0	\$0	\$0
367	Reuse Meters and Meter Installations	\$0	\$0	\$0	\$0	\$0
370	Receiving Wells	\$0	\$0	\$0	\$0	\$83,815
371	Pumping Equipment	\$0	\$0	\$0	\$0	\$7,102
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0	\$0
375	Reuse Transmission and Distribution System	\$0	\$0	\$0	\$0	\$0
380	Treatment and Disposal Equipment	\$0	\$0	\$0	\$0	\$4,401
381	Plant Sewers	\$0	\$0	\$0	\$0	\$0
382	Outfall Sewer Lines	\$0	\$0	\$0	\$0	\$0
389	Other Plant and Misc. Equipment	\$0	\$0	\$0	\$0	\$0
390	Office Furniture and Equip	\$1,019 (4)	\$12 (4)	\$95 (2)	\$1,101	\$3,877
391	Transportation Equipment	\$0 (4)	\$0 (4)	\$0 (2)	\$0	\$374
392	Stores Equipment	\$0 (4)	\$0 (4)	\$1 (2)	\$1	\$15
393	Tools, Shop and Garage Equip.	\$0 (4)	\$0 (4)	\$7 (2)	\$16	\$758
394	Laboratory Equipment	\$1 (4)	\$0 (4)	\$1 (2)	\$1	\$188
395	Power Operated Equipment	\$88 (4)	\$8 (4)	\$8 (2)	\$98	\$973
396	Communication Equipment	\$34 (4)	\$0 (4)	\$15 (2)	\$48	\$502
397	Miscellaneous Equipment	\$7 (4)	\$0 (4)	\$5 (2)	\$12	\$132
398	Other Tangible Plant	\$0 (4)	\$0 (4)	\$0 (2)	\$0	\$153
	Allocated General Plant	\$0 (4)	\$0 (4)	\$588 (2)	\$588	(\$126)
<b>TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE</b>		<b>\$1,150</b>	<b>\$21</b>	<b>\$754</b>	<b>\$1,884</b>	<b>\$84,796</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1998

SYSTEM NAME/COUNTY: Enterprise / Volusia

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION OF CHARGE (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$63,955
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connector Charges	S-B(a)	\$0
Contributions received from Developer or Contractor Agreements in cash or property	S-B(b)	\$0
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		\$0
Total Contributions In Aid of Construction		\$63,955

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:	
NONE	\$0.00

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1998

SYSTEM NAME/COUNTY: Enterprise / Volusia

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NEW CONNECTION	3	\$0.00	\$0
AVERAGE			
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION OF CHARGE (a)	WATER (b)
BALANCE F.RST OF YEAR	\$42,975
Debits during the year:	
Accruals charged to Account 272	\$1,979
Other debits (specify):	
NONE	\$0
Total debits	\$1,979
Credits during the year (specify):	
NONE	\$0
Total Credits	\$0
Balance end of year	\$44,954

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1998

SYSTEM NAME/COUNTY: Enterprise / Volusia

WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<hr/> <b>NONE</b> <hr/>		
<b>Total Credits</b>		<hr/> <hr/>



UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Flat Rate Revenues:</b>				
521.1	Residential Revenues	0	0	\$0
521.2	Commercial Revenues	0	0	\$0
521.3	Industrial Revenues	0	0	\$0
521.4	Revenues From Public Authorities	0	0	\$0
521.5	Multiple Family Dwelling Revenues	0	0	\$0
521.6	Other Revenues	0	0	\$0
621	<b>Total Flat Rate Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>Measured Revenues:</b>				
522.1	Residential Revenues	135	140	\$52,488
522.2	Commercial Revenues	0	0	\$0
522.3	Industrial Revenues	0	0	\$0
522.4	Revenues From Public Authorities	0	0	\$0
522.5	Multiple Family Dwelling Revenues	0	0	\$0
522	<b>Total Measured Revenues</b>	<b>135</b>	<b>140</b>	<b>\$52,488</b>
523	Revenues From Public Authorities	0	0	\$0
524	Revenues From Other Systems	0	0	\$0
525	Interdepartmental Revenues	0	0	\$0
	<b>Total Wastewater Sales</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>OTHER WASTEWATER REVENUES:</b>				
530	Guaranteed Revenues	0	0	\$0
531	Sale of Sludge	0	0	\$0
532	Forfeited Discounts	0	0	\$0
534	Rents From Sewer Property	0	0	\$0
535	Interdepartmental Rents	0	0	\$0
536	Other Sewer Revenues	0	0	\$0
	Unbilled Revenue	0	0	\$9
	Surcharge FPSC order # PSC-89-0083-FOF-WS	0	0	\$0
	<b>Total Other Wastewater Revenues</b>	<b>0</b>	<b>0</b>	<b>\$9</b>
	<b>Total S-9(a) Operating Revenues</b>	<b>135</b>	<b>140 (b)</b>	<b>\$52,497</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>Flat Rate Reuse Revenues:</b>				
540.1	Residential Reuse Revenues	0	0	\$0
540.2	Commercial Reuse Revenues	0	0	\$0
540.3	Industrial Reuse Revenues	0	0	\$0
540.4	Reuse Revenues From Public Authorities	0	0	\$0
540.5	Other Revenues	0	0	\$0
540	<b>Total Flat Rate Reuse Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
<b>Measured Reuse Revenues</b>				
541.1	Residential Reuse Revenues	0	0	\$0
541.2	Commercial Reuse Revenues	0	0	\$0
541.3	Industrial Reuse Revenues	0	0	\$0
541.4	Reuse Revenues From Public Authorities	0	0	\$0
541	<b>Total Measured Reuse Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
544	Reuse Revenues From Other Systems	0	0	\$0
	<b>Total Reclaimed Water Sales</b>	<b>0</b>	<b>0</b>	<b>\$0</b>
	<b>Total S-5(b) Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>\$0</b>

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1998

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES- OPERATIONS (f)	PUMPING EXPENSES- MAINTENANCE (g)	TREATMENT /DISPOSAL EXPENSES- OPERATIONS (h)	TREATMENT /DISPOSAL EXPENSES- MAINTENANCE (i)
701	Salaries and Wages - Employees	\$7,478	\$1,134	\$2,351	\$24	\$0	\$2,051	\$0
703	Salaries & Wages - Officers, Directors & Majority Stockholders	\$0	\$0	\$0	\$0	\$0	\$0	\$0
704	Employee Pensions and Benefits	\$2,864 (5)	\$323	\$889	\$7	\$0	\$584	\$0
710	Purchased Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
711	Sludge Removal	\$1,725	\$0	\$0	\$0	\$0	\$1,725	\$0
715	Purchased Power	\$6,120	\$0	\$0	\$1,430	\$0	\$4,656	\$0
718	Fuel for Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0
718	Chemicals	\$1,552	\$0	\$0	\$0	\$0	\$1,552	\$0
720	Materials and Supplies	\$2,418	\$0	\$2,070	\$0	\$0	\$133	\$0
731	Contractual Services - Engineering	\$2,805	\$0	\$0	\$0	\$0	\$2,778	\$0
732	Contractual Services - Accounting	\$152	\$0	\$0	\$0	\$0	\$0	\$0
733	Contractual Services - Legal	\$157	\$0	\$0	\$0	\$0	\$0	\$0
734	Contractual Services - Mgt. Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
735	Contractual Services - Testing	\$14,821	\$0	\$0	\$0	\$0	\$968	\$11,211
736	Contractual Services - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
741	Rental of Building/Real Property	\$117	\$0	\$0	\$0	\$0	\$0	\$0
742	Rental of Equipment	\$21	\$0	\$0	\$0	\$0	\$0	\$0
750	Transportation Expenses	\$222	\$0	\$0	\$0	\$0	\$0	\$0
758	Insurance - Vehicle	\$83	\$0	\$0	\$0	\$0	\$0	\$0
757	Insurance - General Liability	\$140	\$0	\$0	\$0	\$0	\$0	\$0
758	Insurance - Workman's Compensation	\$172 (5)	\$23	\$48	\$0	\$0	\$42	\$0
759	Insurance - Other	\$8	\$0	\$0	\$0	\$0	\$0	\$0
760	Advertising Expense	\$78	\$0	\$0	\$0	\$0	\$0	\$0
768	Regulatory Commission Expenses - Amortization of Rate Case Expenses	\$827	\$0	\$0	\$0	\$0	\$0	\$0
767	Regulatory Commission Expenses - Other	\$167	\$0	\$0	\$0	\$0	\$0	\$0
770	Bad Debt Expense	\$310	\$0	\$0	\$0	\$0	\$0	\$0
775	Miscellaneous Expenses	\$2,242	\$1,008	\$0	\$0	\$0	\$0	\$0
<b>Total Wastewater Utility Expenses</b>		<b>\$44,275</b>	<b>\$2,498</b>	<b>\$5,138</b>	<b>\$1,481</b>	<b>\$0</b>	<b>\$14,489</b>	<b>\$11,211</b>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
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WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

2T, J. )	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
	Salaries and Wages - Employees	\$995	\$924				
	Salaries & Wages - Officers, Directors & Majority Stockholders	\$0	\$0				
	Employee Pensions and Benefits	\$286	\$995				
	Purchased Water	\$0	\$0				
	Sludge Removal	\$0	\$0				
	Purchased Power	\$1	\$32				
	Fuel for Power Purchased	\$0	\$0				
	Chemicals	\$0	\$0				
	Materials and Supplies	\$98	\$117				
	Contractual Services - Engineering	\$0	\$18				
	Contractual Services - Accounting	\$0	\$152				
	Contractual Services - Legal	\$0	\$157				
	Contractual Services - Mgt. Fees	\$0	\$0				
	Contractual Services - Mgt. Fees	\$0	\$2,042				
	Contractual Services - Testing	\$0	\$0				
	Contractual Services - Other	\$0	\$117				
	Rental of Building/Real Property	\$0	\$21				
	Rental of Equipment	\$4	\$218				
	Transportation Expenses	\$0	\$83				
	Insurance - Vehicle	\$0	\$140				
	Insurance - General Liability	\$12	\$47				
	Insurance - Workman's Compensation	\$0	\$0				
	Insurance - Other	\$0	\$76				
	Advertising Expense	\$0	\$627				
	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$0	\$167				
	Regulatory Commission Expenses - Other	\$310	\$0				
	Bad Debt Expense	\$492	\$743				
	Miscellaneous Expenses						
	<b>Total Wastewater Utility Expenses</b>	<b>\$2,197</b>	<b>\$7,282</b>				