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**ORIGINAL**

OF COUNSEL  
 SAMUEL P. BELL III

JUN 19 AM 9:06  
 MAIL ROOM

June 16, 2000

Director, Division of Records and Reporting  
 Florida Public Service Commission  
 2540 Shumard Oak Boulevard  
 Tallahassee, FL 32399-0850

Re: Docket No. 000242-WS

Dear Sir:

The circuit court issued an agreed order, transferring operations of Enterprise Utilities to Volusia County effective February 29, 2000. A copy of that order is enclosed.

Pursuant to that order, the court reserved jurisdiction to determine any questions relative to a final accounting of Florida Water Services, as successor by merger to Deltona Utilities, the appointed receiver for Enterprise Utilities. The court ordered the filing of a final accounting within 60 days after surrender of operational control.

Florida Water Services has timely filed such an accounting, and I enclose a copy. I have not yet completed my review of that accounting nor filed a final report with the court in my capacity as attorney ad litem for the ratepayers. I note the following principal concerns:

1. In or about 1992, the receiver appears to have merged its accounting as receiver for Enterprise Utilities into a consolidated accounting system for its owned subsidiaries.
2. At the merger of the accounting, there appear to have been substantial retained earnings of Enterprise Utilities.
3. Based on the accountings filed with the court for years following the merger of accounting, there appear to have been substantial additional earnings.
4. There appears in some of the accountings a substantial account payable from Florida Water Services to the insolvent utility. I have not been able to determine yet whether that account was reconciled in subsequent years.

5. When the receiver initially assumed responsibility, there were no books or records available from which the rate base could be reconstructed. In conjunction with an

APP \_\_\_\_\_  
 CAL \_\_\_\_\_  
 CMP \_\_\_\_\_  
 COM \_\_\_\_\_  
 CTR \_\_\_\_\_  
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 PAI \_\_\_\_\_  
 RSO \_\_\_\_\_  
 SEC \_\_\_\_\_  
 SER \_\_\_\_\_  
 OTH \_\_\_\_\_

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assisted rate proceeding concluded in 1986, the receiver established an initial value for the rate base. Thereafter, substantial depreciation was shown in the calculation of earnings in the annual accountings filed with the court. I have been unable to determine whether and to what extent there exist any depreciation reserves, or whether such reserves have been partially or fully reinvested in the plant.

6. I have been unable to determine whether contributions in aid of construction have been fully expended and, if so, what specific assets are held in respect thereof.

I am in consultation with Volusia County as successor receiver, as to the most efficient and economical method of resolving these outstanding issues to our mutual satisfaction, and filing a final report with the court. I expect to conclude that process within approximately 60 days. Thereafter the court will be asked to review the accountings and my report, and enter an order finally terminating the receivership, with any appropriate conditions.

Cordially,



C. Allen Watts

CAW:pts  
Enclosures

cc: Patricia Christensen, Esquire  
Florida Public Service Commission  
w/o enclosures  
Ms. Pat Brady  
Florida Public Service Commission  
Division of Regulatory Oversight  
w/o enclosures

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

CASE NO. 81-5258-CA-01

IN RE: ENTERPRISE UTILITIES, INC.  
\_\_\_\_\_ /

**ORDER GRANTING FLORIDA WATER SERVICES CORPORATION'S PETITION TO  
WITHDRAW AS RECEIVER FOR ENTERPRISE UTILITIES, INC.  
AND APPOINTING THE COUNTY OF VOLUSIA AS THE SUCCESSOR RECEIVER**

THIS CAUSE having come before the Court upon Florida Water Services Corporation's Petition to Withdraw as Receiver for Enterprise Utilities, Inc., dated April 24, 1998, the Court having reviewed the pleadings filed by the parties, having heard arguments of counsel and being fully advised in the premises,

IT IS HEREBY ORDERED AND ADJUDGED AS FOLLOWS:

1. Florida Water Services Corporation's Petition to Withdraw as Receiver for Enterprise Utilities, Inc., is hereby granted.
2. Florida Water Services Corporation shall no longer be the receiver for Enterprise Utilities, Inc., effective 5:00 p.m. on the 29th day of February, 2000.
3. Florida Water Services Corporation shall file and serve a final accounting within sixty (60) days of the date in paragraph two above.
4. The County of Volusia is hereby appointed as the successor receiver effective the time and date set forth in paragraph two above.
5. The Court reserves jurisdiction over Florida Water Services Corporation on all matters regarding the final accounting, to the extent the Court has jurisdiction over such matters.

DONE AND ORDERED in Deland, Volusia County, Florida this 14<sup>th</sup> day of

February, 2000.

**/s/ EDWIN P.B. SANDERS**

\_\_\_\_\_  
Edwin P.B. Sanders, Circuit Judge

**RECEIVED** FEB 18 2000

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing has been furnished by U.S. Mail, this 14<sup>th</sup> day of February, 2000, to: M. Bradley Luczak, P.A., Sobering, White & Luczak, P.A., 201 South Orange Avenue, Suite 1000, Orlando, FL 32801; 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, Volusia County Legal Department, 123 West Indiana Avenue, Deland, FL 32720-4815; and State of Florida, Public Service Commission, Patricia Christianson, Esquire, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850.

**/s/ BECKY KINDY**

Judicial Assistant/~~Attorney~~

RISE (# 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		(222,457.46)
Net Plant in Service		<u>213,903.54</u>
CWIP		629.40
Acquisition Adjustment - Net		37.97
Less: CIAC - Net	**	(124,578.92)
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		8,332.00
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 97,734.44

WATER UTILITY PLANT ACCOUNTS

OBJECT		PREVIOUS YEAR				CURRENT YEAR
NO	ACCOUNT NAME	12/31/1999	ADDITIONS	RETIREMENTS	RECLASSIFY	02/29/2000
a)	(b)	(c)	(d)	(e)		(f)
01	Organization	557	0	0	0	557
02	Franchises	0	0	0	0	0
03	Land and Land Rights	6,300	0	0	572	6,872
04	Structures and Improvements	6,089	0	0	4,118	10,207
05	Collecting and Impounding Reservoirs	0	0	0	0	0
06	Lake, River and Other Intakes	0	0	0	0	0
07	Wells and Springs	0	0	0	0	0
08	Infiltration Galleries and Tunnels	0	0	0	0	0
09	Supply Mains	65,000	0	0	0	65,000
10	Power Generation Equipment	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0
20	Water Treatment Equipment	0	0	0	0	0
30	Distribution Reservoirs and Standpipes	0	0	0	0	0
31	Transmission and Distribution Mains	147,349	0	0	0	147,349
33	Services	9,846	0	0	0	9,846
34	Meters and Meter Installation	14,601	0	(460)	0	14,141
35	Hydrants	333	0	0	0	333
36	Backflow Prevention Devices	0	0	0	0	0
39	Other Plants and Misc Equipment	0	0	0	0	0
40	Office Furniture and Equipment	9,606	0	0	5,617	15,223
41	Transportation Equipment	1,894	0	0	1,289	3,183
42	Stores Equipment	75	0	0	52	127
43	Tools, Shop and Garage Equipment	1,573	0	0	576	2,149
44	Laboratory Equipment	488	0	0	126	614
45	Power Operated Equipment	2,307	0	0	975	3,282
46	Communication Equipment	3,636	0	0	1,198	4,834
47	Miscellaneous Equipment	723	0	0	199	922
48	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

OBJECT		.1	.2	.3	.4	.5	
	ACCOUNT NAME	CURRENT YEAR	SOURCE OF SUPPLY + PUMPING PLANT	WATER TREATMENT PLANT	TRANSMISSION AND DISTRIBUTION PLANT	GENERAL PLANT	
a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
01	Organization	557	557	0	0	0	0
02	Franchises	0	0	0	0	0	0
03	Land and Land Rights	6,872	0	5,900	0	0	972
04	Structures and Improvements	10,207	0	0	0	0	10,207
05	Collecting and Impounding Reservoirs	0	0	0	0	0	0
06	Lake, River and Other Intakes	0	0	0	0	0	0
07	Wells and Springs	0	0	0	0	0	0
08	Infiltration Galleries and Tunnels	0	0	0	0	0	0
09	Supply Mains	65,000	0	65,000	0	0	0
10	Power Generation Equipment	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0
20	Water Treatment Equipment	0	0	0	0	0	0
30	Distribution Reservoirs and Standpipes	0	0	0	0	0	0
31	Transmission and Distribution Mains	147,349	0	0	0	147,349	0
33	Services	9,846	0	0	0	9,846	0
34	Meters and Meter Installation	14,141	0	0	0	14,141	0
35	Hydrants	333	0	0	0	333	0
36	Backflow Prevention Devices	0	0	0	0	0	0
39	Other Plants and Misc Equipment	0	0	0	0	0	0
40	Office Furniture and Equipment	15,223	0	0	0	0	15,223
41	Transportation Equipment	3,183	0	0	0	0	3,183
42	Stores Equipment	127	0	0	0	0	127
43	Tools, Shop and Garage Equipment	2,149	0	0	0	0	2,149
44	Laboratory Equipment	614	0	0	0	0	614
45	Power Operated Equipment	3,282	0	0	0	0	3,282
46	Communication Equipment	4,834	0	0	0	0	4,834
47	Miscellaneous Equipment	922	0	0	0	0	922
48	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

OBJECT ID	ACCOUNT NAME	PREVIOUS YEAR 12/31/1999	ADDITIONS	RETIREMENTS	RECLASSIFY	CURRENT YEAR 02/29/2000
a)	(b)	(c)	(d)	(e)		(f)
51	Organization	0	0	0	0	0
52	Franchises	0	0	0	0	0
53	Land and Land Rights	2,896	0	0	926	3,822
54	Structures and Improvements	8,240	0	0	8,650	16,890
55	Power Generation Equipment	0	0	0	0	0
60	Collection Sewers - Force	0	0	0	0	0
61	Collection Sewers - Gravity	0	0	0	0	0
62	Special Collecting Structures	0	0	0	0	0
63	Service to Customers	2,129	0	0	0	2,129
64	Flow Measuring Devices	0	0	0	0	0
65	Flow Measuring Installations	0	0	0	0	0
66	Reuse Services	0	0	0	0	0
67	Reuse Meters and Meter Installations	0	0	0	0	0
70	Receiving Wells	15,059	0	0	0	15,059
71	Pumping Equipment	17,076	0	0	0	17,076
74	Reuse Distribution Reservoirs	0	0	0	0	0
75	Reuse Transmission & Distribution System	0	0	0	0	0
80	Treatment and Disposal Equipment	60,793	0	0	1	60,792
81	Plant Sewers	0	0	0	0	0
82	Outfall Sewer Lines	0	0	0	0	0
89	Other Plant and Misc Equipment	0	0	0	0	0
90	Office Furniture and Equipment	5,440	0	0	12,604	18,044
91	Transportation Equipment	1,073	0	0	2,699	3,772
92	Stores Equipment	43	0	0	108	151
93	Tools, Shop and Garage Equipment	890	0	0	1,657	2,547
94	Laboratory Equipment	276	0	0	452	728
95	Power Operated Equipment	1,306	0	0	2,583	3,889
96	Communication Equipment	2,059	0	0	3,671	5,730
97	Miscellaneous Equipment	410	0	0	683	1,093
98	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

OBJECT		.1	.2	.3	.4	.5	.6	.7
JO	ACCOUNT NAME	CURRENT	INTANGIBLE	COLLECTION	SYSTEM	TREATMENT	RECLAIMED	RECLAIMED
a)	(b)	YEAR	PLANT	PLANT	PUMPING	AND	WW TMNT	WW DISTRIB
			(g)	(h)	PLANT	DISPOSAL	PLANT	PLANT
					(i)	(j)	(j)	(j)
351	Organization	0	0	0	0	0	0	0
352	Franchises	0	0	0	0	0	0	0
353	Land and Land Rights	3,822	0	2,670	0	0	0	1,152
354	Structures and Improvements	16,890	0	0	0	4,792	0	12,098
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	2,129	0	2,129	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	15,059	0	0	15,059	0	0	0
371	Pumping Equipment	17,076	0	0	17,076	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	0	0	0	0
375	Reuse Transmission & Distribution System	0	0	0	0	0	0	0
380	Treatment and Disposal Equipment	60,792	0	0	0	58,351	2,441	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 Equipment	18,044	0	0	0	0	0	18,044
391	Transportation Equipment	3,772	0	0	0	0	0	3,772
392	Stores Equipment	151	0	0	0	0	0	151
393	Tools, Shop and Garage Equipment	2,547	0	0	0	0	0	2,547
394	Laboratory Equipment	728	0	0	0	0	0	728
395	Power Operated Equipment	3,889	0	0	0	0	0	3,889
396	Communication Equipment	5,730	0	0	0	0	0	5,730
397	Miscellaneous Equipment	1,093	0	0	0	0	0	1,093
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>151,722</b>	<b>0</b>	<b>4,799</b>	<b>32,135</b>	<b>63,143</b>	<b>2,441</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>			(9,229)
<b>TAX @ 38.575 %</b>			<u>(3,560)</u>
<b>NET PROFIT (LOSS)</b>			<u><u>(5,669)</u></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	Commerical 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

CCT NO (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6	.7	.8
			SOURCE OF SUPPLY OPERATIONS (d)	SOURCE OF SUPPLY MAINTENANCE (e)	WATER TREATMENT OPERATIONS (f)	WATER TREATMENT MAINTENANCE (g)	TRANSMISSION DISTRIBUTION OPERATIONS (h)	TRANSMISSION DISTRIBUTION MAINTENANCE (i)	CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN/ GENERAL EXPENSE (k)
301	Salaries & Wages - Employees	3,233	301	552	84	1,050	625	37	274	310
303	Salaries & Wages - Officers & Directors	0	0	0	0	0	0	0	0	0
304	Employee Pensions and Benefits	315	0	0	0	0	0	0	92	223
310	Purchased Water	4,714	4,714	0	0	0	0	0	0	0
315	Purchased Power	623	0	0	0	0	600	0	0	23
316	Fuel for Power Purchased	1,841	0	0	357	0	1,484	0	0	0
318	Chemicals	0	0	0	0	0	0	0	0	0
320	Materials and Supplies	3,285	0	184	0	0	0	2,979	47	75
331	Contractual Services - Engineering	2,904	0	0	0	2,903	0	0	0	1
332	Contractual Services - Accounting	52	0	0	0	0	0	0	0	52
333	Contractual Services - Legal	42	0	0	0	0	0	0	0	42
334	Contractual Services - Management Fees	0	0	0	0	0	0	0	0	0
335	Contractual Services - Testing	535	0	0	535	0	0	0	0	0
336	Contractual Services - Other	1,166	0	0	0	0	0	0	0	1,166
341	Rental of Building/Real Property	68	0	0	0	0	0	0	12	56
342	Rental of Equipment	7	0	0	0	0	0	0	1	6
350	Transportation Expense	119	0	0	0	0	0	0	0	119
356	Insurance - Vehicle	58	0	0	0	0	29	0	0	29
357	Insurance - General Liability	60	0	0	0	0	0	0	0	60
358	Insurance - Workmen's Compensation	17	0	0	0	0	0	0	3	14
359	Insurance - Other	0	0	0	0	0	0	0	0	0
360	Advertising Expense	15	0	0	0	0	0	0	0	15
366	Regulatory Comm Expense - Amortization	327	0	0	0	0	0	0	0	327
367	Regulatory Comm Expense - Other	96	0	0	0	0	0	0	0	96
368	Water Resource Conservation Expense	0	0	0	0	0	0	0	0	0
370	Bad Debt Expense	121	0	0	0	0	0	0	121	0
375	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	ACCOUNT NAME	.1	.2	.3	.4	.5	.6	.7	.8	
		CURRENT YEAR	COLLECTION OPERATIONS	COLLECTION MAINTENANCE	PUMPING OPERATIONS	PUMPING MAINTENANCE	TREATMENT/ DISPOSAL OPERATIONS	TREATMENT/ DISPOSAL MAINTENANCE	CUSTOMER ACCOUNTS EXPENSE	ADMIN/ GENERAL EXPENSE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(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>

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(a)	\$125,081
	Less:		
	Nonused And Useful Plant (1)		\$4,765
106	Accumulated Depreciation	S-8(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>\$44,954</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-WS		<u>\$0</u>
	Adjusted Operating Income		\$329
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		<u><u>1.69%</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  
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**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-2(a)	\$1,979
<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		\$2,362
408.11	Property Taxes		\$63
408.12	Payroll Taxes		\$1,031
408.13	Other Taxes Licenses		\$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>
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>\$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	\$3,096	\$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
361	Collection Sewers - Gravity	\$0	\$0	\$0	\$0
362	Special Collecting Structures	\$0	\$0	\$0	\$0
363	Service To Customers	\$2,120	\$0	\$0	\$2,120
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	Recharging 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)	\$36
393	Tools, Shop and Garage Equip.	\$1,074	\$1,148	(\$1,074) (1)	\$1,148
394	Laboratory Equipment	\$346	\$369	(\$346) (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 SERVICES, CORP.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
 DECEMBER 31, 1999

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
368	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	\$6,894
391	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$421
392	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$36
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)
351/352	Organization Costs/Franchisees	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	36	-----	2.86
364	Flow Measuring Devices	5	-----	2.00
365	Flow Measuring Installations	40	-----	2.63
366	Reuse Services	35	-----	2.86
367	Reuse Meters and Meter Installations	20	-----	5.83
370	Receiving Wells	30	-----	4.00
371	Pumping Equipment	18	-----	6.67
375	Reuse Transmission and Distribution System	35	-----	2.66
380	Treatment and Disposal Equipment	18	-----	6.67
381	Plant Sewers	35	-----	2.86
382	Cutfall 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
<b>WASTEWATER 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 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 (5)	\$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 Motors and Meter Installations	\$0	\$0	\$0	\$0
370	Receiving Wells	\$60,659	\$2,957	\$0	\$2,057
371	Pumping Equipment	\$8,128	\$478	\$0	\$878
374	Reuse Distribution Reservoirs	\$0	\$0	\$0	\$0
370	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 (6)	\$1,096
391	Transportation Equipment	\$207	\$70	\$7 (6)	\$77
392	Stores Equipment	\$14	\$2	\$0 (6)	\$3
393	Tools, Shop and Garage Equip.	\$888	\$77	\$9 (6)	\$88
394	Laboratory Equipment	\$185	\$24	\$0 (6)	\$24
395	Power Operated Equipment	\$989	\$71	\$1 (6)	\$77
396	Communication Equipment	\$478	\$168	\$8 (6)	\$174
397	Miscellaneous Equipment	\$113	\$27	\$4 (6)	\$31
398	Other Tangible Plant	\$150	\$3	\$0 (6)	\$3
	Allocated General Plant	\$375	\$5	\$93 (6)	\$98
<b>TOTAL DEPRECIABLE WASTEWATER PLANT IN SERVICE</b>		<b>\$80,181</b>	<b>\$6,315</b>	<b>\$184</b>	<b>\$6,498</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) (l)
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	\$518
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	\$68 (4)	\$8 (4)	\$8 (2)	\$88	\$973
396	Communication Equipment	\$34 (4)	\$0 (4)	\$15 (2)	\$48	\$602
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)	\$598 (2)	\$598	(\$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.  
 SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
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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 Connection Charges	S-8(a)	\$0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(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 FIRST 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	<u>\$44,954</u>

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

YEAR OF REPORT  
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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, 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	Total Flat Rate Revenues	0	0	\$0
<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	Total Measured Revenues	135	140	\$52,488
523	Revenues From Public Authorities	0	0	\$0
524	Revenues From Other Systems	0	0	\$0
525	Interdepartmental Revenues	0	0	\$0
	Total Wastewater Sales	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	\$9
	Surcharge FPSC order # PSC-89-0093-PQF-WS	0	0	\$0
	Total Other Wastewater Revenues	0	0	\$9
	Total S-9(a) Operating Revenues	135	140 (b)	\$52,497

\* 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, 1988

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>	0	0	\$0
<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>	0	0	\$0
544	Reuse Revenues From Other Systems	0	0	\$0
	<b>Total Reclaimed Water Sales</b>	0	0	\$0
	<b>Total S-9(b) Operating Revenues</b>	0	0	\$0

\* 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	\$2,684 (5)	\$323	\$089	\$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	\$9	\$0	\$0	\$0	\$2,770	\$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
756	Insurance - Vehicle	\$63	\$0	\$0	\$0	\$0	\$0	\$0
757	Insurance - General Liability	\$140	\$0	\$0	\$0	\$0	\$0	\$0
758	Insurance - Workmen's Compensation	\$172 (5)	\$23	\$48	\$0	\$0	\$42	\$0
759	Insurance - Other	\$8	\$0	\$0	\$0	\$0	\$0	\$0
760	Advertising Expense	\$76	\$0	\$0	\$0	\$0	\$0	\$0
768	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$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
Total Wastewater Utility Expenses		\$44,275	\$2,496	\$5,136	\$1,481	\$0	\$14,489	\$11,211

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

YEAR OF REPORT  
 DECEMBER 31, 1988

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

27, 3, )	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	\$224				
	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 - Testing	\$0	\$2,842				
	Contractual Services - Other	\$0	\$0				
	Rental of Building/Real Property	\$0	\$117				
	Rental of Equipment	\$0	\$21				
	Transportation Expenses	\$4	\$218				
	Insurance - Vehicle	\$0	\$83				
	Insurance - General Liability	\$0	\$140				
	Insurance - Workman's Compensation	\$12	\$47				
	Insurance - Other	\$0	\$0				
	Advertising Expense	\$0	\$76				
	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$0	\$627				
	Regulatory Commission Expenses - Other	\$0	\$167				
	Bad Debt Expense	\$310	\$0				
	Miscellaneous Expenses	\$492	\$743				
	<b>Total Wastewater Utility Expenses</b>	<b>\$2,197</b>	<b>\$7,282</b>				

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT  
DECEMBER 31, 1998

SYSTEM NAME: Enterprise / Volusia

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-6(b)	\$153,870
110	Accumulated Amortization		\$0
271	Contributions In Aid of Construction	W-7	\$256,066
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		(\$1,095)
	<b>WATER RATE BASE</b>		<u>\$9,691</u>
	<b>WATER OPERATING INCOME</b>	W-3	\$29,259
	Less: After tax out of period surcharge adjustment per FPSC order # PSC-99-0093-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, 1988

**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	\$88,019
468	Less: Guaranteed Revenue (and AFPI)	W-9	\$0
<b>Net Operating Revenues</b>			<b>\$88,019</b>
***			
401	Operating Expenses	W-10(a)	\$20,259
403	Depreciation Expense	W-8(a)	\$3,803
	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-15	\$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-15	\$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			
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>\$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	\$147,340	\$0	\$0	\$147,340
333	Services	\$9,846	\$0	\$0	\$9,846
334	Meters and Meter Installations	\$13,406	\$1,428	(\$803)	\$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	(\$878) (1)	\$734
342	Stores Equipment	\$57	\$62	(\$57) (1)	\$62
343	Tools, Shop and Garage Equip.	\$1,878	\$2,000	(\$1,878) (1)	\$2,000
344	Laboratory Equipment	\$605	\$644	(\$605) (1)	\$644
345	Power Operated Equipment	\$2,050	\$2,083	(\$2,050) (1)	\$2,083
346	Communication Equipment	\$2,047	\$3,857	(\$2,047) (1)	\$3,857
347	Miscellaneous Equipment	\$644	\$875	(\$644) (1)	\$875
348	Other Tangible Plant	\$285	\$268	(\$265) (1)	\$288
	Allocated General Plant	\$0	\$0	\$0	\$0
<b>TOTAL WATER PLANT</b>		<b>\$270,918</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.

W-4 (A)

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	\$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	\$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	\$9,848	\$0	\$0	\$0	\$9,848	\$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	\$12,190	\$0	\$0	\$0	\$0	\$12,190
341	Transportation Equipment	\$734	\$0	\$0	\$0	\$0	\$734
342	Stores Equipment	\$82	\$0	\$0	\$0	\$0	\$82
343	Tools, Shop and Garage Equip.	\$2,000	\$0	\$0	\$0	\$0	\$2,000
344	Laboratory Equipment	\$644	\$0	\$0	\$0	\$0	\$644
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	\$288	\$0	\$0	\$0	\$0	\$288
	Allocated General Plant	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL WATER PLANT</b>		<b>\$273,641</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  
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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	Weirs and Supply	30	-----	3.33
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	-----	2.56
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	-----	6.67/6.57
341	Transportation Equipment	6	-----	18.87
342	Stores Equipment	18	-----	5.56
343	Tools, Shop and Garage Equipment	16	-----	6.25
344	Laboratory Equipment	15	-----	6.97
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.

YEAR OF REPORT  
DECEMBER 31, 1998

SYSTEM NAME/COUNTY: Enterprise / Volusia

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	\$229	\$19 (1)	\$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	\$9,014	\$804	\$118 (1)	\$921
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	\$1,787	\$92 (2)	\$1,889
341	Transportation Equipment	\$520	\$120	\$12 (2)	\$132
342	Storage Equipment	\$25	\$4	\$1 (2)	\$4
343	Tools, Shop and Garage Equip.	\$1,203	\$130	\$15 (2)	\$145
344	Laboratory Equipment	\$288	\$40	\$1 (2)	\$41
345	Power Operated Equipment	\$1,694	\$118	\$2 (2)	\$121
346	Communication Equipment	\$832	\$290	\$10 (2)	\$300
347	Miscellaneous Equipment	\$108	\$45	\$7 (2)	\$53
348	Other Tangible Plant	\$283	\$4	\$0 (2)	\$4
	Allocated General Plant	\$855	\$7	\$182 (2)	\$189
	<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>	<b>\$147,882</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-j) (k)
301/302	Organization	\$0	\$0	\$0	\$0	\$77
304	Structures and Improvements	\$24 (4)	\$0 (4)	\$42 (13)	\$66	\$1,000
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	\$40,807
333	Services	\$0	\$0	\$0	\$0	\$4,186
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)	\$1,919	\$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)	\$118	\$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
349	Other Tangible Plant	\$0 (4)	\$0 (4)	\$0 (2)	\$0	\$268
	Allocated General Plant	\$0 (4)	\$0 (4)	\$1,043 (2)	\$1,043	(\$218)
<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		\$234,388
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$1,630
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	\$0
Total Credits		\$1,630
Less debits charged during the year (All debits charged during the year must be explained below)		\$0
Total Contributions In Aid of Construction		\$236,068

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			
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>				
450	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	232	240	\$83,342
461.2	Metered Sales To Commercial Customer	4	4	\$1,678
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>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 (6)</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  
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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)
801	Salaries and Wages - Employees	\$5,823	\$338	\$0
803	Salaries & Wages - Officers, Directors & Majority Stockholders	\$0	\$0	\$0
804	Employee Pensions and Benefits	\$2,933 (8)	\$96	\$0
810	Purchased Water	\$0	\$0	\$0
815	Purchased Power	\$59	\$0	\$0
816	Fuel for Power Purchased	\$0	\$0	\$0
818	Chemicals	\$0	\$0	\$0
820	Materials and Supplies	\$952	\$1	\$0
831	Contractual Services - Eng.	\$31	\$0	\$0
832	Contractual Services - Acct.	\$254	\$0	\$0
833	Contractual Services - Legal	\$274	\$0	\$0
834	Contractual Services - Management Fees	\$0	\$0	\$0
835	Contractual Services - Testing	\$4,521	\$0	\$0
838	Contractual Services - Other	\$0	\$0	\$0
841	Rental of Building/Real Property	\$204	\$0	\$0
842	Rental of Equipment	\$38	\$0	\$0
850	Transportation Expenses	\$386	\$0	\$0
856	Insurance - Vehicle	\$145	\$0	\$0
857	Insurance - General Liability	\$243	\$0	\$0
858	Insurance - Workman's Compensation	\$153 (9)	\$7	\$0
859	Insurance - Other	\$11	\$0	\$0
860	Advertising Expense	\$132	\$0	\$0
866	Regulatory Commission Expenses - Amortization of Rate Case Exp.	\$1,093	\$0	\$0
867	Regulatory Commission Expenses - Other	\$291	\$0	\$0
868	Water Resource Conservation Exp.	\$0	\$0	\$0
870	Bad Debt Expense	\$540	\$0	\$0
875	Miscellaneous Expenses	\$2,161	\$9	\$0
	Total Water Utility Expenses	\$20,259	\$451	\$0

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 (d)	.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	\$5	\$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

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 Bas</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  
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**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
489	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>
405	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.

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  
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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
WATER PLANT COMPOSITE DEPRECIATION RATE*				

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
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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.  
 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		\$236,066
Acquisition		\$0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$633
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	\$0
Total Credits		\$633
Less debits charged during the year (All debits charged during the year must be explained below)		\$219
Total Contributions In Aid of Construction		\$236,480

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	\$219

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			
			\$633
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.

SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
DECEMBER 31, 1999

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.

SYSTEM NAME/COUNTY: Enterprise / Volusia

YEAR OF REPORT  
DECEMBER 31, 1999

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	\$571	\$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 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
	<b>Less:</b>		
	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
	Subtotal		(\$24,597)
	<b>Add:</b>		
	Accumulated Amortization of Contributions In Aid of Construction	S-3(a)	\$43,762
	Subtotal		\$19,165
	<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)		\$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-6(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) <sup>(1)</sup>	\$2,896
354	Structures and Improvements	\$9,658	\$4,198 <sup>(2)</sup>	(\$5,616) <sup>(1)</sup>	\$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) <sup>(2)</sup>	(\$267)	\$15,059
371	Pumping Equipment	\$15,914	\$2,053 <sup>(2)</sup>	(\$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 <sup>(7)</sup>	(\$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) <sup>(1)</sup>	\$5,440
391	Transportation Equipment	\$421	\$1,073	(\$421) <sup>(1)</sup>	\$1,073
392	Stores Equipment	\$36	\$43	(\$36) <sup>(1)</sup>	\$43
393	Tools, Shop and Garage Equip.	\$1,148	\$890	(\$1,148) <sup>(1)</sup>	\$890
394	Laboratory Equipment	\$369	\$276	(\$369) <sup>(1)</sup>	\$276
395	Power Operated Equipment	\$1,195	\$1,306	(\$1,195) <sup>(1)</sup>	\$1,306
396	Communication Equipment	\$2,213	\$2,059	(\$2,213) <sup>(1)</sup>	\$2,059
397	Miscellaneous Equipment	\$387	\$410	(\$387) <sup>(1)</sup>	\$410
398	Other Tangible Plant	\$154	\$0	(\$154) <sup>(1)</sup>	\$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 (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	\$2,670	\$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	\$43
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-3(a)	\$0
Contributions received from Developer or Contractor Agreements in cash or property	S-3(b)	\$0
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		\$4,760
Total Contributions In Aid of Construction		\$59,195

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 "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>	<b>0</b>	<b>0</b>	<b>\$0</b>
<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>	<b>140</b>	<b>141</b>	<b>\$52,094</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	(\$646)
	Surcharge FPSC order # PSC-99-1794-FOF-WS	0	0	
	<b>Total Other Wastewater Revenues</b>	<b>0</b>	<b>0</b>	<b>(\$646)</b>
	<b>Total S-9(a) Operating Revenues</b>	<b>140</b>	<b>141 (6)</b>	<b>\$51,448</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

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>	0	0	\$0
<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>	0	0	\$0
544	Reuse Revenues From Other Systems	0	0	\$0
	<b>Total Reclaimed Water Sales</b>	0	0	\$0
	<b>Total S-9(b) Operating Revenues</b>	0	0 (6)	\$0

\* 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)
01	Salaries and Wages - Employees	\$8,067	\$0	\$2,086	\$16	\$0	\$4,812	\$53
03	Salaries & Wages -Officers, Directors & Majority Stockholders	\$0	\$0	\$0	\$0	\$0	\$0	\$0
04	Employee Pensions and Benefits	\$3,287 <sup>(5)</sup>	\$0	\$684	\$5	\$0	\$1,578	\$17
10	Purchased Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Sludge Removal	\$300	\$0	\$0	\$0	\$0	\$300	\$0
15	Purchased Power	\$5,520	\$0	\$0	\$399	\$0	\$5,051	\$0
16	Fuel for Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Chemicals	\$679	\$0	\$0	\$0	\$0	\$679	\$0
20	Materials and Supplies	\$1,038	\$0	\$84	\$0	\$280	\$24	\$432
31	Contractual Services - Engineering	\$27	\$25	\$0	\$0	\$0	\$0	\$0
32	Contractual Services - Accounting	\$125	\$0	\$0	\$0	\$0	\$0	\$0
33	Contractual Services - Legal	\$122	\$0	\$0	\$0	\$0	\$0	\$0
34	Contractual Services - Mgt. Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Contractual Services - Testing	\$2,747	\$0	\$0	\$0	\$0	\$0	\$0
36	Contractual Services - Other	\$10,867	\$0	\$0	\$0	\$0	\$0	\$10,867
41	Rental of Building/Real Property	\$103	\$0	\$0	\$0	\$0	\$0	\$0
42	Rental of Equipment	\$20	\$0	\$0	\$0	\$0	\$0	\$0
50	Transportation Expenses	\$209	\$0	\$0	\$0	\$0	\$0	\$0
56	Insurance - Vehicle	\$22	\$0	\$0	\$0	\$0	\$0	\$0
57	Insurance - General Liability	\$75	\$0	\$0	\$0	\$0	\$0	\$0
58	Insurance - Workman's Compensation	\$170 <sup>(5)</sup>	\$0	\$34	\$0	\$0	\$78	\$1
59	Insurance - Other	\$13	\$0	\$0	\$0	\$0	\$0	\$0
60	Advertising Expense	\$102	\$0	\$0	\$0	\$0	\$0	\$0
66	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$698	\$0	\$0	\$0	\$0	\$0	\$0
67	Regulatory Commission Expenses - Other	\$101	\$0	\$0	\$0	\$0	\$0	\$0
70	Bad Debt Expense	\$413	\$0	\$0	\$0	\$0	\$0	\$0
75	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 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
'01	Salaries and Wages - Employees	\$633	\$467				
'03	Salaries & Wages -Officers, Directors & Majority Stockholders	\$0	\$0				
'04	Employee Pensions and Benefits	\$208	\$795				
'10	Purchased Water	\$0	\$0				
'11	Sludge Removal	\$0	\$0				
'15	Purchased Power	\$2	\$67				
'16	Fuel for Power Purchased	\$0	\$0				
'18	Chemicals	\$0	\$0				
'20	Materials and Supplies	\$84	\$134				
'31	Contractual Services - Engineering	\$0	\$2				
'32	Contractual Services - Accounting	\$0	\$125				
'33	Contractual Services - Legal	\$0	\$122				
'34	Contractual Services - Mgt. Fees	\$0	\$0				
'35	Contractual Services - Testing	\$0	\$2,747				
'36	Contractual Services - Other	\$0	\$0				
'41	Rental of Building/Real Property	\$8	\$96				
'42	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>				

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.

  
\_\_\_\_\_  
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ATTORNEY FOR FLORIDA WATER  
SERVICES CORPORATION

**RECEIVED MAY 03 2000**