

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Joint application for approval of sale of Florida Water Services Corporation's land, facilities, and certificates in Brevard, Highlands, Lake, Orange, Pasco, Polk, Putnam, a portion of Seminole, Volusia, and Washington counties to Aqua Utilities Florida, Inc.

DOCKET NO. 040951-WS

In re: Joint application for approval of sale of Florida Water Services Corporation's land, facilities, and certificates for Chuluota systems in Seminole County to Aqua Utilities Florida, Inc.

DOCKET NO. 040952-WS

ORDER NO. PSC-05-1242A-PAA-WS

ISSUED: February 27, 2006

AMENDATORY ORDER

BY THE COMMISSION:

On December 20, 2005, this Commission issued Order No. PSC-05-1242-PAA-WS, approving by final agency action the transfer of facilities, land, and certificates from Florida Water Services Corporation to Aqua Utilities Florida, Inc., setting no acquisition adjustment, and continuing existing rates and charges; and by proposed agency action establishing rate base and authorizing the continued collection of AFPI charges.

After issuance, a number of minor scrivener's errors were noted in Schedules 2 and 3 of the Order. Order No. PSC-05-1242-PAA-WS is modified herein to reflect the corrected schedules, attached in their entirety hereto.

Order No. PSC-05-1242-PAA-WS is affirmed in all other respects.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Order No. PSC-05-1242-PAA-WS is hereby amended as set forth in the body of this Order. It is further

ORDERED that Order No. PSC-05-1242-PAA-WS is affirmed in all other respects.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

ORDER NO. PSC-05-1242A-PAA-WS
DOCKET NOS. 040951-WS, 040952-WS
PAGE 2

By ORDER of the Florida Public Service Commission this 27th day of February, 2006.

BLANCA S. BAYÓ, Director
Division of the Commission Clerk
and Administrative Services

By: Kay Flynn
Kay Flynn, Chief
Bureau of Records

(SEAL)

JSB

FLORIDA WATER SERVICES CORP.
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	PER COMMISSION
UTILITY-PLANT-IN-SERVICE	\$15,681,984	\$ 15,323	\$15,697,307
LAND & LAND RIGHTS	232,399	(14,171)	218,228
CONSTRUCTION-WORK-IN-PROGRESS	235,371	(17,922)	217,449
PLANT HELD FOR FUTURE USE	12,938	(12,938)	0
ACQUISITION ADJUSTMENT (AA)	649,373	(649,373)	0
CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC)	(3,383,230)	(50,100)	(3,433,330)
ACCUMULATED DEPRECIATION	(4,028,668)	(422,063)	(4,450,731)
ACCUMULATED AMORTIZATION OF CIAC	1,059,499	38,002	1,097,501
ACCUMULATED AMORTIZATION OF AA	(260,298)	260,298	0
EXTRAORDINARY ABANDONMENT	0	11,503	11,503
OTHER REGULATORY ASSET	265,411	224,124	489,535
TOTAL	\$10,464,779	\$(617,317)	\$ 9,847,462

FLORIDA WATER SERVICES CORP.
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	PER COMMISSION
UTILITY-PLANT-IN-SERVICE	\$10,638,986	\$ (248,123)	\$10,390,863
LAND & LAND RIGHTS	861,777	(25,477)	836,300
CONSTRUCTION-WORK-IN-PROGRESS	428,341	(108,154)	320,187
PLANT HELD FOR FUTURE USE	5,442	(5,442)	0
ACQUISITION ADJUSTMENT (AA)	(339,459)	339,459	0
CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC)	(3,221,633)	(209,249)	(3,430,882)
ACCUMULATED DEPRECIATION	(3,266,496)	(575,830)	(3,842,326)
ACCUMULATED AMORTIZATION OF CIAC	1,243,374	2,180	1,245,554
ACCUMULATED AMORTIZATION OF AA	119,390	(119,390)	0
EXTRAORDINARY ABANDONMENT	426,818	(226,719)	200,099
OTHER REGULATORY ASSET	357,474	(182,817)	174,657
TOTAL	\$ 7,254,014	\$(1,359,562)	\$ 5,894,452

FLORIDA WATER SERVICES CORP.
GENERAL RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	PER COMMISSISON
UTILITY-PLANT-IN-SERVICE	\$130,581	\$(130,581)	\$0
ACCUMULATED DEPRECIATION	(51,331)	51,331	0
TOTAL	\$ 79,250	\$ (79,250)	\$0

FLORIDA WATER SERVICES CORP.
COMBINED RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	PER COMMISSION
UTILITY-PLANT-IN-SERVICE	\$26,451,551	\$ (363,381)	\$26,088,170
LAND & LAND RIGHTS	1,094,176	(39,648)	1,054,528
CONSTRUCTION-WORK-IN-PROGRESS	663,712	(126,076)	537,636
PLANT HELD FOR FUTURE USE	18,380	(18,380)	0
ACQUISITION ADJUSTMENT (AA)	309,914	(309,914)	0
CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC)	(6,604,863)	(259,349)	(6,864,212)
ACCUMULATED DEPRECIATION	(7,346,495)	(946,562)	(8,293,057)
ACCUMULATED AMORTIZATION OF CIAC	2,302,873	40,182	2,343,055
ACCUMULATED AMORTIZATION OF AA	(140,908)	140,908	0
EXTRAORDINARY ABANDONMENT	426,818	(215,216)	211,602
OTHER REGULATORY ASSET	622,885	41,307	664,192
TOTAL	\$17,798,043	\$(2,056,129)	\$15,741,914

BEECHER'S POINT UTILITY SYSTEM - 472 - PUTNAM COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$177,669	\$ 0		\$177,669
LAND & LAND RIGHTS	15,000	0		15,000
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	2,578	(2,578)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(33,967)	0		(33,967)
ACCUMULATED DEPRECIATION	(38,795)	(5,668)	18	(44,463)
ACCUMULATED AMORTIZATION OF CIAC	17,563	0		17,563
ACCUMULATED AMORTIZATION OF AA	(1,668)	1,668	13	0
OTHER REGULATORY ASSET	2,903	2,395	23	5,298
TOTAL	<u>\$141,283</u>	<u>\$(4,183)</u>		<u>\$137,100</u>

BEECHER'S POINT UTILITY SYSTEM - 472
WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 192	\$ (62)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	46,823	(4,308)
331	TRANSMISSION & DISTRIBUTION MAINS	91,466	(28,367)
333	SERVICES	4,201	(1,947)
334	METERS & METER INSTALLATIONS	8,395	(676)
335	HYDRANTS	750	(252)
336	BACKFLOW PREVENTION DEVICES	25,842	(8,851)
TOTAL		<u>\$177,669</u>	<u>\$(44,463)</u>

BEECHER'S POINT UTILITY SYSTEM – 472 - PUTNAM COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$410,213	\$ (49,154)	5	\$361,059
LAND & LAND RIGHTS	25,338	(3,087)	10	22,251
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	(5,640)	5,640	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(20,569)	0		(20,569)
ACCUMULATED DEPRECIATION	61,269	(101,433)	5, 18, 22, 40	(40,164)
ACCUMULATED AMORTIZATION OF CIAC	14,689	0		14,689
ACCUMULATED AMORTIZATION OF AA	1,564	(1,564)	13	0
EXTRAORDINARY ABANDONMENT(NET)	0	41,094	22	41,094
OTHER REGULATORY ASSET	4,321	(2,100)	23	2,221
TOTAL	<u>\$491,185</u>	<u>\$(110,604)</u>		<u>\$380,581</u>

BEECHER'S POINT UTILITY SYSTEM - 472
WASTEWATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 170	\$ (56)
360	COLLECTION SEWERS – FORCE	198,853	(16,622)
361	COLLECTION SEWERS – GRAVITY	21,227	(2,561)
363	SERVICES	6,858	(393)
370	RECEIVING WELLS	112,119	(18,104)
389	OTHER PLANT & MISCELLANEOUS EQUIPMENT	21,832	(2,428)
TOTAL		<u>\$361,059</u>	<u>\$(40,164)</u>

CARLTON VILLAGE UTILITY SYSTEM - 555 - LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 488,042	\$ 0		\$ 488,042
LAND & LAND RIGHTS	5,217	1,134	9	6,351
CONSTRUCTION-WORK-IN-PROGRESS	97	0		97
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	1,055	(1,055)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(112,223)	0		(112,223)
ACCUMULATED DEPRECIATION	(127,665)	(3,292)	18, 27	(130,957)
ACCUMULATED AMORTIZATION OF CIAC	17,689	0		17,689
ACCUMULATED AMORTIZATION OF AA	(1,306)	1,306	13	0
OTHER REGULATORY ASSET	5,435	2,784	23	8,219
TOTAL	\$ 276,341	\$ 877		\$ 277,218

CARLTON VILLAGE UTILITY SYSTEM - 555
WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 982	\$ (771)
304	STRUCTURES AND IMPROVEMENTS	21,143	(5,367)
307	WELLS AND SPRINGS	60,015	(22,340)
310	POWER GENERATION EQUIPMENT	35,086	(18,671)
311	PUMPING EQUIPMENT	52,520	(18,467)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	97,215	(21,169)
331	TRANSMISSION & DISTRIBUTION MAINS	195,850	(38,426)
333	SERVICES	14,217	(4,547)
334	METERS & METER INSTALLATIONS	9,214	(1,055)
335	HYDRANTS	1,800	(144)
TOTAL		\$488,042	\$(130,957)

CHULUOTA UTILITY SYSTEM – 335 – SEMINOLE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 4,110,264	\$ 0		\$ 4,110,264
LAND & LAND RIGHTS	33,665	0		33,665
CONSTRUCTION-WORK-IN-PROGRESS	91,699	(13,873)	37	77,826
ACQUISITION ADJUSTMENT (AA)	68,390	(68,390)	11, 38	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(1,193,027)	(3,222)	30	(1,196,249)
ACCUMULATED DEPRECIATION	(638,411)	(5,399)	36	(643,810)
ACCUMULATED AMORTIZATION OF CIAC	164,716	1,441	34	166,157
ACCUMULATED AMORTIZATION OF AA	(32,229)	32,229	11, 34, 38	0
OTHER REGULATORY ASSET	23,096	16,406	39	39,502
TOTAL	\$ 2,628,163	\$(40,808)		\$ 2,587,355

CHULUOTA UTILITY SYSTEM - 335
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 1,556	\$ (645)
304	STRUCTURES AND IMPROVEMENTS	201,077	(73,536)
307	WELLS AND SPRINGS	233,155	(16,983)
309	SUPPLY MAINS	89,906	(20,485)
310	POWER GENERATION EQUIPMENT	53,402	(22,997)
311	PUMPING EQUIPMENT	193,957	(45,620)
320	WATER TREATMENT EQUIPMENT	111,808	6,993
330	DISTRIBUTION RESERVOIRS & STANDPIPES	1,087,562	(104,205)
331	TRANSMISSION & DISTRIBUTION MAINS	1,470,076	(250,024)
333	SERVICES	408,817	(68,425)
334	METERS & METER INSTALLATIONSS	58,760	(650)
335	HYDRANTS	118,755	(7,704)
304	STRUCTURES AND IMPROVEMENTS	1,524	(12)
340	OFFICE FURNITURE & EQUIPMENT	2,138	(1,692)
343	TOOLS, SHOP & GARAGE EQUIPMENT	31,125	(17,875)
344	LABORATORY EQUIPMENT	17,351	(11,657)
345	POWER OPERATED EQUIPMENT	5,626	(4,266)
346	COMMUNICATION EQUIPMENT	21,256	(2,211)
347	MISCELLANEOUS EQUIPMENT	2,413	(1,816)
TOTAL		\$4,110,264	\$(643,810)

CHULUOTA UTILITY SYSTEM - 335 – SEMINOLE COUNTY
 WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 2,059,152	\$ 0		\$ 2,059,152
LAND & LAND RIGHTS	296,432	(14,070)	35, 21	282,362
CONSTRUCTION-WORK-IN-PROGRESS	283,885	11,897	37	295,782
ACQUISITION ADJUSTMENT (AA)	0	0		0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(1,257,071)	(183,066)	30	(1,440,137)
ACCUMULATED DEPRECIATION	(546,969)	(5,399)	36	(552,368)
ACCUMULATED AMORTIZATION OF CIAC	164,026	2,010	34	166,036
ACCUMULATED AMORTIZATION OF AA	0	0		0
OTHER REGULATORY ASSET	15,853	(8,343)	39	7,510
TOTAL	<u>\$ 1,015,308</u>	<u>\$(196,971)</u>		<u>\$ 818,337</u>

CHULUOTA UTILITY SYSTEM - 335
 WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 2,442	\$ (1,204)
354	STRUCTURES & IMPROVEMENTS	82,087	(34,464)
360	COLLECTION SEWERS – FORCE	338,601	(113,959)
361	COLLECTION SEWERS – GRAVITY	786,040	(120,921)
363	SERVICES	213,222	(20,866)
364	FLOW MEASURING DEVICES	785	(785)
370	RECEIVING WELLS	26,117	(17,029)
371	PUMPING EQUIPMENT	91,831	(65,744)
375	REUSE TRANSMISSION & DISTRIBUTION SYSTEMS	17,948	(128)
380	TREATMENT AND DISPOSAL EQUIPMENT	294,992	(77,655)
381	PLANT SEWERS	37,358	(19,068)
382	OUTFALL SEWER LINES	137,192	(65,722)
354	STRUCTURES & IMPROVEMENTS	572	(4)
390	OFFICE FURNITURE & EQUIPMENT	801	(635)
393	TOOLS, SHOP & GARAGE EQUIPMENT	11,672	(6,703)
394	LABORATORY EQUIPMENT	6,506	(4,371)
395	POWER OPERATED EQUIPMENT	2,110	(1,600)
396	COMMUNICATION EQUIPMENT	7,971	(829)
397	MISCELLANEOUS EQUIPMENT	905	(681)
TOTAL		<u>\$2,059,152</u>	<u>\$(552,368)</u>

EAST LAKE HARRIS ESTATES UTILITY SYSTEM - 557 - LAKE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 522,101	\$ 0		\$ 522,101
LAND & LAND RIGHTS	3,071	0		3,071
CONSTRUCTION-WORK-IN-PROGRESS	127	0		127
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	8,628	(8,628)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(4,851)	0		(4,851)
ACCUMULATED DEPRECIATION	(124,729)	(18,843)	18, 28	(143,572)
ACCUMULATED AMORTIZATION OF CIAC	3,037	0		3,037
ACCUMULATED AMORTIZATION OF AA	(2,125)	2,125	13	0
OTHER REGULATORY ASSET	5,398	4,406	23	9,804
TOTAL	\$ 410,657	\$(20,940)		\$ 389,717

EAST LAKE HARRIS ESTATE SYSTEM - 557
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 438	\$ (220)
304	STRUCTURES & IMPROVEMENTS	15,997	(4,483)
307	WELLS AND SPRINGS	3,900	(1,475)
309	SUPPLY MAINS	20,201	(4,596)
310	POWER GENERATION EQUIPMENT	125,583	(66,487)
311	PUMPING EQUIPMENT	23,469	(1,200)
320	WATER TREATMENT EQUIPMENT	4,033	(416)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	36,035	7,211
331	TRANSMISSION & DISTRIBUTION MAINS	199,838	(47,894)
333	SERVICES	84,428	(17,508)
334	METERS & METER INSTALLATIONS	8,179	(6,504)
TOTAL		\$522,101	\$(143,572)

FERN TERACE UTILITY SYSTEM - 552 - LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 101,537	\$ 0		\$ 101,537
LAND & LAND RIGHTS	2,393	(1,613)	9	780
CONSTRUCTION-WORK-IN-PROGRESS	258	0		258
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	2,939	(2,939)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(10,544)	0		(10,544)
ACCUMULATED DEPRECIATION	(26,388)	(11,423)	18, 28	(37,811)
ACCUMULATED AMORTIZATION OF CIAC	4,700	0		4,700
ACCUMULATED AMORTIZATION OF AA	(1,209)	1,209	13	0
OTHER REGULATORY ASSET	3,790	3,195	23	6,985
TOTAL	\$ 77,476	\$(11,571)		\$65,905

FERN TERACE UTILITY SYSTEM - 552
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 744	\$ (311)
304	STRUCTURES & IMPROVEMENTS	5,652	(5,652)
307	WELLS AND SPRINGS	2,500	(1,163)
310	POWER GENERATION EQUIPMENT	16,257	(7,601)
311	PUMPING EQUIPMENT	13,567	(2,504)
320	WATER TREATMENT EQUIPMENT	750	(750)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	45,337	(12,179)
331	TRANSMISSION & DISTRIBUTION MAINS	8,938	(5,568)
333	SERVICES	1,928	(1,274)
334	METERS & METER INSTALLATIONS	5,864	(809)
TOTAL		\$101,537	\$(37,811)

FLORIDA CENTRAL COMMERCE PARK UTILITY SYSTEM - 340 – SEMINOLE COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$1,369,521	\$(10,561)	7	\$1,358,960
LAND & LAND RIGHTS	130,000	0		130,000
CONSTRUCTION-WORK-IN-PROGRESS	24,405	0		24,405
ACQUISITION ADJUSTMENT (AA)	41,452	(41,452)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(593,182)	(25,503)	30	(618,685)
ACCUMULATED DEPRECIATION	(717,081)	8,865	7, 18	(708,216)
ACCUMULATED AMORTIZATION OF CIAC	253,613	0		253,613
ACCUMULATED AMORTIZATION OF AA	(16,609)	16,609	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	35,472	(27,303)	23	8,169
TOTAL	<u>\$ 527,591</u>	<u>\$(79,345)</u>		<u>\$ 448,246</u>

FLORIDA CENTRAL COMMERCE PARK UTILITY SYSTEM - 340
WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 1,053	\$ (342)
354	STRUCTURES & IMPROVEMENTS	208,166	(98,778)
355	POWER GENERATION EQUIPMENT	25,463	(16,277)
360	COLLECTION SEWERS – FORCE	284,794	(132,723)
361	COLLECTION SEWERS – GRAVITY	12,408	7,210
363	SERVICES	3,935	(307)
364	FLOW MEASURING DEVICES	3,830	(3,374)
370	RECEIVING WELLS	25,038	(13,707)
371	PUMPING EQUIPMENT	131,967	(77,026)
374	REUSE DISTRIBUTION RESERVOIRS	91,520	(61,323)
380	TREATMENT AND DISPOSAL EQUIPMENT	489,029	(265,863)
381	PLANT SEWERS	26,026	(14,334)
390	OFFICE FURNITURE & EQUIPMENT	13,695	(10,829)
393	TOOLS, SHOP & GARAGE EQUIPMENT	8,873	(4,510)
394	LABORATORY EQUIPMENT	2,199	(1,464)
395	POWER OPERATED EQUIPMENT	500	(411)
396	COMMUNICATION EQUIPMENT	21,276	(6,688)
397	MISCELLANEOUS EQUIPMENT	9,188	(7,470)
TOTAL		<u>\$1,358,960</u>	<u>\$(708,216)</u>

FRIENDLY CENTER UTILITY SYSTEM - 556 - LAKE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$16,241	\$ 0		\$ 16,241
LAND & LAND RIGHTS	437	0		437
CONSTRUCTION-WORK-IN-PROGRESS	64	0		64
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	1,911	(1,911)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(7,467)	0		(7,467)
ACCUMULATED DEPRECIATION	(8,921)	(1,314)	18, 28	(10,235)
ACCUMULATED AMORTIZATION OF CIAC	2,797	0		2,797
ACCUMULATED AMORTIZATION OF AA	(538)	538	13	0
OTHER REGULATORY ASSET	743	395	23	1,138
TOTAL	<u>\$ 5,267</u>	<u>\$(2,292)</u>		<u>\$ 2,975</u>

FRIENDLY CENTER UTILITY SYSTEM - 556
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 27	\$ (27)
304	STRUCTURES & IMPROVEMENTS	4,809	(3,044)
307	WELLS AND SPRINGS	2,312	(1,315)
311	PUMPING EQUIPMENT	2,733	(2,125)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	1,748	(1,748)
331	TRANSMISSION & DISTRIBUTION MAINS	2,168	(938)
333	SERVICES	917	(497)
334	METERS & METER INSTALLATIONS	1,527	(541)
TOTAL		<u>\$16,241</u>	<u>\$(10,235)</u>

GIBSONIA ESTATES UTILITY SYSTEM – 215 - POLK
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$338,765	\$ (1,188)	4, 12	\$337,577
LAND & LAND RIGHTS	3,824	6	29	3,830
CONSTRUCTION-WORK-IN-PROGRESS	(2,456)	2,456	12	0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	47,033	(47,033)	13	0
CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC)	(67,107)	0		(67,107)
ACCUMULATED DEPRECIATION	(38,137)	(10,472)	4, 16, 17, 18, 27	(48,609)
ACCUMULATED AMORTIZATION OF CIAC	38,256	0		38,256
ACCUMULATED AMORTIZATION OF AA	(7,367)	7,367	13	0
OTHER REGULATORY ASSET	0	0		0
TOTAL	<u>\$312,811</u>	<u>\$(48,864)</u>		<u>\$263,947</u>

GIBSONIA ESTATES UTILITY SYSTEM – 215
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
304	STRUCTURES & IMPROVEMENTS	\$ 14,270	\$(9,225)
307	WELLS & SPRINGS	20,768	(5,580)
309	SUPPLY MAINS	8,590	(1,970)
310	POWER GENERATION EQUIPMENT	47,006	(17,670)
311	PUMPING EQUIPMENT	26,457	(3,906)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	36,553	(413)
331	TRANSMISSION & DISTRIBUTION MAINS	154,635	(15,545)
333	SERVICES	2,371	(632)
334	METERS & METER INSTALLATIONS	14,025	8,389
335	HYDRANTS	11,634	(1,475)
347	MISCELLANEOUS EQUIPMENT	1,268	(582)
TOTAL		<u>\$337,577</u>	<u>\$(48,609)</u>

GRAND TERRACE UTILITY SYSTEM - 575 – LAKE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$101,048	\$ 0		\$101,048
LAND & LAND RIGHTS	5,606	0		5,606
CONSTRUCTION-WORK-IN-PROGRESS	383	0		383
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	(40,155)	40,155	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(33,602)	0		(33,602)
ACCUMULATED DEPRECIATION	(19,915)	(3,469)	18, 28	(23,384)
ACCUMULATED AMORTIZATION OF CIAC	13,085	0		13,085
ACCUMULATED AMORTIZATION OF AA	9,817	(9,817)	13	0
OTHER REGULATORY ASSET	3,326	2,811	23	6,137
TOTAL	<u>\$ 39,593</u>	<u>\$29,680</u>		<u>\$ 69,273</u>

GRAND TERRACE UTILITY SYSTEM – 575
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 476	\$ (173)
304	STRUCTURES & IMPROVEMENTS	4,000	5,705
307	WELLS AND SPRINGS	3,011	(1,499)
311	PUMPING EQUIPMENT	14,508	(54)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	10,001	(3,548)
331	TRANSMISSION & DISTRIBUTION MAINS	55,087	(19,290)
333	SERVICES	6,250	(1,423)
334	METERS & METER INSTALLATIONS	5,015	(2,323)
335	HYDRANTS	2,700	(779)
TOTAL		<u>\$101,048</u>	<u>\$(23,384)</u>

HARMONY HOMES UTILITY SYSTEM - 326 – SEMINOLE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 79,030	\$ 0		\$ 79,030
LAND & LAND RIGHTS	1,667	(903)	9	764
CONSTRUCTION-WORK-IN-PROGRESS	1,212	0		1,212
ACQUISITION ADJUSTMENT (AA)	(3,094)	3,094	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(498)	0		(498)
ACCUMULATED DEPRECIATION	(14,304)	(5,738)	18	(20,042)
ACCUMULATED AMORTIZATION OF CIAC	309	0		309
ACCUMULATED AMORTIZATION OF AA	1,300	(1,300)	13	0
OTHER REGULATORY ASSET	1,806	1,672	23	3,478
TOTAL	<u>\$ 67,428</u>	<u>\$(3,175)</u>		<u>\$ 64,253</u>

HARMONY HOMES UTILITY SYSTEM - 326
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 726	\$ (447)
304	STRUCTURES & IMPROVEMENTS	7,892	(5,681)
307	WELLS AND SPRINGS	2,520	2,216
309	SUPPLY MAINS	2,218	(1,150)
311	PUMPING EQUIPMENT	8,218	(34)
320	WATER TREATMENT EQUIPMENT	1,376	2,142
330	DISTRIBUTION RESERVOIRS & STANDPIPES	7,522	(3,381)
331	TRANSMISSION & DISTRIBUTION MAINS	28,301	(8,135)
333	SERVICES	11,913	(3,698)
334	METERS & METER INSTALLATIONS	2,918	(288)
346	COMMUNICATION EQUIPMENT	5,426	(1,586)
TOTAL		<u>\$79,030</u>	<u>\$(20,042)</u>

HERMITS COVE UTILITY SYSTEM – 438 – PUTNAM COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$623,581	\$ (3,789)	6	\$ 619,792
LAND & LAND RIGHTS	3,164	0		3,164
CONSTRUCTION-WORK-IN-PROGRESS	500	0		500
ACQUISITION ADJUSTMENT (AA)	3,285	(3,285)	13	0
CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC)	(6,442)	0		(6,442)
ACCUMULATED DEPRECIATION	(59,746)	(66,300)	6,18, 26,27,28	(126,046)
ACCUMULATED AMORTIZATION OF CIAC	2,864	0		2,864
ACCUMULATED AMORTIZATION OF AA	(1,752)	1,752	13	0
OTHER REGULATORY ASSET	5,331	4,298	23	9,629
TOTAL	<u>\$570,785</u>	<u>\$(67,324)</u>		<u>\$ 503,461</u>

HERMITS COVE UTILITY SYSTEM - 438
WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 292	\$ (97)
304	STRUCTURES & IMPROVEMENTS	32,346	(8,837)
310	POWER GENERATION EQUIPMENT	29,634	(15,446)
311	PUMPING EQUIPMENT - SUPPLY	33,733	(11,186)
320	WATER TREATMENT EQUIPMENT	35,732	3,887
330	DISTRIBUTION RESERVOIRS & STANDPIPES	347,403	(12,935)
331	TRANSMISSION & DISTRIBUTION MAINS	70,013	(25,068)
333	SERVICES	5,567	(2,984)
334	METERS & METER INSTALLATIONS	9,283	(5,002)
304	STRUCTURES & IMPROVEMENTS	2,594	(236)
340	OFFICE FURNITURE & EQUIPMENT	17,641	(13,940)
341	TRANSPORTATION EQUIPMENT	2,079	(2,079)
343	TOOLS, SHOP & GARAGE EQUIPMENT	3,647	(3,647)
345	POWER OPERATED EQUIPMENT	3,466	(3,466)
346	COMMUNICATION EQUIPMENT	24,260	(22,908)
347	MISCELLANEOUS EQUIPMENT	2,102	(2,102)
TOTAL		<u>\$619,792</u>	<u>\$(126,046)</u>

HOBBY HILLS UTILITY SYSTEM - 558 – LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$42,246	\$ 0		\$ 42,246
LAND & LAND RIGHTS	1,993	(1,423)	9	570
CONSTRUCTION-WORK-IN-PROGRESS	95	0		95
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	8,226	(8,226)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(7,063)	0		(7,063)
ACCUMULATED DEPRECIATION	(5,033)	(7,149)	18, 28	(12,182)
ACCUMULATED AMORTIZATION OF CIAC	1,713	0		1,713
ACCUMULATED AMORTIZATION OF AA	(2,251)	2,251	13	0
OTHER REGULATORY ASSET	2,921	2,410	23	5,331
TOTAL	<u>\$42,847</u>	<u>\$(12,137)</u>		<u>\$ 30,710</u>

HOBBY HILLS UTILITY SYSTEM - 558
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 582	\$ (244)
304	STRUCTURES & IMPROVEMENTS	3,855	446
307	WELLS AND SPRINGS	4,703	(2,626)
309	SUPPLY MAINS	856	(226)
311	PUMPING EQUIPMENT	10,330	309
320	WATER TREATMENT EQUIPMENT	483	214
330	DISTRIBUTION RESERVOIRS & STANDPIPES	8,011	(1,780)
331	TRANSMISSION & DISTRIBUTION MAINS	6,392	(3,919)
333	SERVICES	1,521	(907)
334	METERS & METER INSTALLATIONS	5,513	(3,449)
TOTAL		<u>\$42,246</u>	<u>\$(12,182)</u>

HOLIDAY HAVEN UTILITY SYSTEM - 573 – LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 47,922	\$ 0		\$ 47,922
LAND & LAND RIGHTS	306	(46)	9	260
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	30,847	(30,847)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(40,380)	0		(40,380)
ACCUMULATED DEPRECIATION	(19,299)	(10,908)	18	(30,207)
ACCUMULATED AMORTIZATION OF CIAC	26,206	0		26,206
ACCUMULATED AMORTIZATION OF AA	(9,103)	9,103	13	0
OTHER REGULATORY ASSET	3,641	2,560	23	6,201
TOTAL	<u>\$ 40,140</u>	<u>\$(30,138)</u>		<u>\$ 10,002</u>

HOLIDAY HAVEN SYSTEM - 573
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 425	\$ 19
309	SUPPLY MAINS	7,777	(5,571)
331	TRANSMISSION & DISTRIBUTION MAINS	25,246	(16,484)
333	SERVICES	8,031	(2,985)
334	METERS & METER INSTALLATIONS	5,908	(5,026)
346	COMMUNICATION EQUIPMENT	535	(160)
TOTAL		<u>\$47,922</u>	<u>\$(30,207)</u>

HOLIDAY HAVEN UTILITY SYSTEM - 573 – LAKE COUNTY
 WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 672,778	\$ 0		\$ 672,778
LAND & LAND RIGHTS	122,428	(13,995)	9	108,433
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	52,556	(52,556)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(74,457)	0		(74,457)
ACCUMULATED DEPRECIATION	(291,065)	(10,908)	18	(301,973)
ACCUMULATED AMORTIZATION OF CIAC	46,906	0		46,906
ACCUMULATED AMORTIZATION OF AA	(20,280)	20,280	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	11,012	(5,861)	23	5,151
TOTAL	<u>\$ 519,878</u>	<u>\$(63,040)</u>		<u>\$ 456,838</u>

HOLIDAY HAVEN SYSTEM - 573
 WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 110	\$ 73
354	STRUCTURES & IMPROVEMENTS	33,452	(16,130)
360	COLLECTION SEWERS – FORCE	2,275	(1,786)
361	COLLECTION SEWERS -- GRAVITY	137,266	(40,419)
363	SERVICES	5,012	(264)
370	RECEIVING WELLS	2,500	(2,500)
371	PUMPING EQUIPMENT	27,915	(5,821)
380	TREATMENT & DISPOSAL EQUIPMENT	276,922	(146,245)
381	PLANT SEWERS	186,866	(88,744)
396	COMMUNICATION EQUIPMENT	460	(137)
TOTAL		<u>\$672,778</u>	<u>\$(301,973)</u>

IMPERIAL MOBILE TERRACE UTILITY SYSTEM - 570 – LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$231,019	\$ 0		\$231,019
LAND & LAND RIGHTS	7,512	0		7,512
CONSTRUCTION-WORK-IN-PROGRESS	104	0		104
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	26,299	(26,299)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(55,490)	0		(55,490)
ACCUMULATED DEPRECIATION	(78,968)	(5,209)	18,27	(84,177)
ACCUMULATED AMORTIZATION OF CIAC	45,918	0		45,918
ACCUMULATED AMORTIZATION OF AA	(11,291)	11,291	13	0
OTHER REGULATORY ASSET	7,291	6,190	23	13,481
TOTAL	<u>\$172,394</u>	<u>\$(14,027)</u>		<u>\$158,367</u>

IMPERIAL MOBILE TERRACE UTILITY SYSTEM - 570
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 251	\$ (81)
304	STRUCTURES & IMPROVEMENTS	20,960	(7,552)
307	WELLS AND SPRINGS	21,261	(3,845)
309	SUPPLY MAINS	46,213	(5,287)
310	POWER GENERATION EQUIPMENT	21,160	(12,604)
311	PUMPING EQUIPMENT	32,331	(6,894)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	26,127	(1,695)
331	TRANSMISSION & DISTRIBUTION MAINS	51,098	(39,669)
333	SERVICES	499	21
334	METERS & METER INSTALLATIONS	11,119	(6,571)
TOTAL		<u>\$231,019</u>	<u>\$(84,177)</u>

INTERLACHEN LAKES ESTATES UTILITY SYSTEM - 470 – PUTNAM COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$137,842	\$ 0		\$137,842
LAND & LAND RIGHTS	4,306	0		4,306
CONSTRUCTION-WORK-IN-PROGRESS	49	0		49
ACQUISITION ADJUSTMENT (AA)	(1,188)	1,188	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(64,790)	0		(64,790)
ACCUMULATED DEPRECIATION	(28,231)	(28,362)	18, 27,28	(56,593)
ACCUMULATED AMORTIZATION OF CIAC	30,132	0		30,132
ACCUMULATED AMORTIZATION OF AA	1,284	(1,284)	13	0
OTHER REGULATORY ASSET	6,744	7,280	23	14,024
TOTAL	<u>\$ 86,148</u>	<u>\$(21,178)</u>		<u>\$ 64,970</u>

INTERLACHEN LAKES ESTATES UTILITY SYSTEM - 470
WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
304	STRUCTURES & IMPROVEMENTS	\$ 21,270	\$(10,042)
307	WELLS AND SPRINGS	2,500	2,910
310	POWER GENERATION EQUIPMENT	24,161	(4,172)
311	PUMPING EQUIPMENT	9,019	(3,639)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	23,297	(12,877)
331	TRANSMISSION & DISTRIBUTION MAINS	41,186	(20,889)
333	SERVICES	1,756	(1,756)
334	METERS & METER INSTALLATIONS	14,653	(6,128)
TOTAL		<u>\$137,842</u>	<u>\$(56,593)</u>

JUNGLE DEN UTILITY SYSTEM - 1802 – VOLUSIA COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 20,601	\$ 0		\$ 20,601
LAND & LAND RIGHTS	561	(301)	9	260
CONSTRUCTION-WORK-IN-PROGRESS	112	0		112
ACQUISITION ADJUSTMENT (AA)	6,371	(6,371)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(10,649)	0		(10,649)
ACCUMULATED DEPRECIATION	(3,223)	(9,112)	18	(12,335)
ACCUMULATED AMORTIZATION OF CIAC	6,459	0		6,459
ACCUMULATED AMORTIZATION OF AA	(3,155)	3,155	13	0
OTHER REGULATORY ASSET	3,439	2,804	23	6,243
TOTAL	<u>\$ 20,516</u>	<u>\$(9,825)</u>		<u>\$ 10,691</u>

JUNGLE DEN UTILITY SYSTEM - 1802
WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 174	\$ (38)
309	SUPPLY MAINS	1,565	(1,007)
331	TRANSMISSION & DISTRIBUTION MAINS	11,663	(7,431)
333	SERVICES	1,212	(717)
334	METERS & METER INSTALLATIONS	5,987	(3,142)
TOTAL		<u>\$20,601</u>	<u>\$(12,335)</u>

JUNGLE DEN UTILITY SYSTEM - 1802 – VOLUSIA COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 392,529	\$(34,102)	8	\$ 358,427
LAND & LAND RIGHTS	119,526	0		119,526
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	28,057	(28,057)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(131,113)	(680)	30	(131,793)
ACCUMULATED DEPRECIATION	(139,393)	15,058	8, 18	(124,335)
ACCUMULATED AMORTIZATION OF CIAC	66,026	0		66,026
ACCUMULATED AMORTIZATION OF AA	(10,909)	10,909	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	12,728	(6,236)	23	6,492
TOTAL	<u>\$ 337,451</u>	<u>\$(43,108)</u>		<u>\$ 294,343</u>

JUNGLE DEN UTILITY SYSTEM - 1802
WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 206	\$ (65)
354	STRUCTURES AND IMPROVEMENTS	4,575	(2,192)
360	COLLECTION SEWERS – FORCE	68,467	(32,462)
361	COLLECTION SEWERS – GRAVITY	141,806	(35,577)
370	RECEIVING WELLS	33,930	(17,788)
371	PUMPING EQUIPMENT	8,127	21,294
380	TREATMENT AND DISPOSAL EQUIPMENT	76,528	(46,583)
381	PLANT SEWERS	21,741	(10,048)
396	COMMUNICATION EQUIPMENT	3,047	(914)
TOTAL		<u>\$358,427</u>	<u>\$(124,335)</u>

KINGSWOOD UTILITY SYSTEM - 1701 – BREVARD COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 5,500	\$ 0		\$ 5,500
LAND & LAND RIGHTS	1,058	0		1,058
CONSTRUCTION-WORK-IN-PROGRESS	116	0		116
ACQUISITION ADJUSTMENT (AA)	10,082	(10,082)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(156)	0		(156)
ACCUMULATED DEPRECIATION	(2,413)	(2,058)	18	(4,471)
ACCUMULATED AMORTIZATION OF CIAC	1	0		1
ACCUMULATED AMORTIZATION OF AA	(3,843)	3,843	13	0
OTHER REGULATORY ASSET	1,860	1,568	23	3,428
TOTAL	<u>\$12,205</u>	<u>\$ (6,729)</u>		<u>\$ 5,476</u>

KINGSWOOD UTILITY SYSTEM - 1701
WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 563	\$ (287)
331	TRANSMISSION & DISTRIBUTION MAINS	1,801	(1,801)
333	SERVICES	410	(410)
334	METERS & METER INSTALLATIONS	2,726	(1,973)
TOTAL		<u>\$5,500</u>	<u>\$(4,471)</u>

LAKE GIBSON ESTATES UTILITY SYSTEM - 210 – POLK COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 661,669	\$(37,245)	4, 15	\$ 624,424
LAND & LAND RIGHTS	29,032	(1,511)	29	27,521
CONSTRUCTION-WORK-IN-PROGRESS	4,578	(4,578)	12	0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	3,202	(3,202)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(223,113)	0		(223,113)
ACCUMULATED DEPRECIATION	(211,248)	719	4, 15, 16, 18, 40	(210,529)
ACCUMULATED AMORTIZATION OF CIAC	67,656	0		67,656
ACCUMULATED AMORTIZATION OF AA	(1,686)	1,686	13	0
OTHER REGULATORY ASSET	0	0		0
TOTAL	<u>\$ 330,090</u>	<u>\$(44,131)</u>		<u>\$ 285,959</u>

LAKE GIBSON ESTATES UTILITY SYSTEM - 210
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 1,180	\$(436)
304	STRUCTURES & IMPROVEMENTS	140,232	(51,685)
307	WELLS & SPRINGS	33,259	(14,406)
309	SUPPLY MAINS	38,373	(26,269)
310	POWER GENERATION EQUIPMENT	39,310	425
311	PUMPING EQUIPMENT	40,765	(22,306)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	51,982	(16,828)
331	TRANSMISSION & DISTRIBUTION MAINS	170,383	(48,048)
333	SERVICES	41,005	(18,354)
334	METERS & METER INSTALLATIONS	43,694	(4,822)
335	HYDRANTS	7,845	(1,584)
340	OFFICE FURNITURE & EQUIPMENT	4,093	(4,093)
343	TOOLS, SHOP & GARAGE EQUIPMENT	11,219	(2,283)
344	LABORATORY EQUIPMENT	272	(47)
345	POWER OPERATED EQUIPMENT	375	(375)
347	MISCELLANEOUS EQUIPMENT	437	582
TOTAL		<u>\$624,424</u>	<u>\$(210,529)</u>

LAKE GIBSON ESTATES UTILITY SYSTEM - 210 – POLK COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$2,580,485	\$(151,791)	2, 3, 4	\$2,428,694
LAND & LAND RIGHTS	10,110	3,146	29	13,256
CONSTRUCTION-WORK-IN-PROGRESS	120,051	(120,051)	12	0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	3,188	(3,188)	13	0
CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC)	(250,697)	0		(250,697)
ACCUMULATED DEPRECIATION	43,721	(375,234)	2, 3, 4, 16, 18, 22	(331,513)
ACCUMULATED AMORTIZATION OF CIAC	67,090	0		67,090
ACCUMULATED AMORTIZATION OF AA	(1,676)	1,676	13	0
EXTRAORDINARY ABANDONMENT (NET)	298,583	(139,578)	22	159,005
OTHER REGULATORY ASSET	0	0		0
TOTAL	<u>\$2,870,855</u>	<u>\$(785,020)</u>		<u>\$2,085,835</u>

LAKE GIBSON ESTATES UTILITY SYSTEM - 210
WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 1,527	\$(865)
354	STRUCTURES & IMPROVEMENTS	21,110	(158)
360	COLLECTION SEWERS -- FORCE	95,990	(69,805)
361	COLLECTION SEWERS -- GRAVITY	672,671	(59,174)
363	SERVICES	24,211	(15,324)
364	FLOW MEASURING DEVICES	20,431	(10,457)
370	RECEIVING WELLS	61,747	(13,633)
371	PUMPING EQUIPMENT	120,949	(6,413)
380	TREATMENT & DISPOSAL EQUIPMENT	3,557	(512)
381	PLANT SEWERS	241,717	(21,149)
389	OTHER PLANT & MISCELLANEOUS EQUIPMENT	1,148,941	(127,801)
390	OFFICE FURNITURE & EQUIPMENT	4,093	(4,093)
393	TOOLS, SHOP & GARAGE EQUIPMENT	10,666	(2,196)
394	LABORATORY EQUIPMENT	272	(47)
395	POWER OPERATED EQUIPMENT	375	(375)
397	MISCELLANEOUS EQUIPMENT	437	489
TOTAL		<u>\$2,428,694</u>	<u>\$(331,513)</u>

LEISURE LAKES UTILITY SYSTEM - 2401 – HIGHLANDS COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 330,165	\$ 0		\$ 330,165
LAND & LAND RIGHTS	550	0		550
CONSTRUCTION-WORK-IN-PROGRESS *	3,325	(1,927)	32	1,398
ACQUISITION ADJUSTMENT (AA)	87,469	(87,469)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(128,851)	0		(128,851)
ACCUMULATED DEPRECIATION	(124,204)	9,911	18	(114,293)
ACCUMULATED AMORTIZATION OF CIAC	69,843	0		69,843
ACCUMULATED AMORTIZATION OF AA	(32,783)	32,783	13	0
OTHER REGULATORY ASSET	7,673	5,762	23	13,435
TOTAL	<u>\$ 213,187</u>	<u>\$(40,940)</u>		<u>\$ 172,247</u>

LEISURE LAKES UTILITY SYSTEM - 2401
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 298	\$(97)
304	STRUCTURES & IMPROVEMENTS	18,079	(6,532)
307	WELLS & SPRINGS	18,144	(2,377)
309	SUPPLY MAINS	4,029	(1,152)
310	POWER GENERATION EQUIPMENT	25,331	(18,648)
311	PUMPING EQUIPMENT	47,130	(11,261)
320	WATER TREATMENT EQUIPMENT	55,901	(15,970)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	34,522	(14,040)
331	TRANSMISSION & DISTRIBUTION MAINS	67,480	(31,232)
333	SERVICES	35,180	(11,475)
334	METERS & METER INSTALLATIONS	5,106	6,007
335	HYDRANTS	18,345	(7,064)
347	MISCELLANEOUS EQUIPMENT	620	(452)
TOTAL		<u>\$330,165</u>	<u>\$(114,293)</u>

LEISURE LAKES UTILITY SYSTEM - 2401 – HIGHLANDS COUNTY
 WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 329,483	\$ 0		\$ 329,483
LAND & LAND RIGHTS	2,200	0		2,200
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	(45,098)	45,098	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(238,386)	0		(238,386)
ACCUMULATED DEPRECIATION	(207,226)	9,911	18	(197,315)
ACCUMULATED AMORTIZATION OF CIAC	170,991	0		170,991
ACCUMULATED AMORTIZATION OF AA	15,550	(15,550)	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	26,067	(13,379)	23	12,688
TOTAL	\$ 53,581	\$ 26,080		\$ 79,661

LEISURE LAKES UTILITY SYSTEM - 2401 – HIGHLANDS COUNTY
 WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 298	\$ (167)
354	STRUCTURES & IMPROVEMENTS	4,580	(3,288)
361	COLLECTION SEWERS -- GRAVITY	159,494	(94,202)
363	SERVICES	16,349	(5,190)
364	FLOW MEASURING DEVICES	1,000	(1,000)
370	RECEIVING WELLS	9,730	(7,550)
371	PUMPING EQUIPMENT	26,351	(7,384)
380	TREATMENT & DISPOSAL EQUIPMENT	110,747	(84,844)
382	OUTFALL SEWER LINES	934	6,310
TOTAL		\$329,483	\$(197,315)

MORNINGVIEW UTILITY SYSTEM - 562 – LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 80,456	\$ 0		\$ 80,456
LAND & LAND RIGHTS	882	0		882
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	5,196	(5,196)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(3,577)	0		(3,577)
ACCUMULATED DEPRECIATION	(25,551)	(4,762)	18, 27, 28	(30,313)
ACCUMULATED AMORTIZATION OF CIAC	2,663	0		2,663
ACCUMULATED AMORTIZATION OF AA	(1,474)	1,474	13	0
OTHER REGULATORY ASSET	1,303	1,323	23	2,626
TOTAL	<u>\$ 59,898</u>	<u>\$(7,161)</u>		<u>\$ 52,737</u>

MORNINGVIEW UTILITY SYSTEM - 562
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 300	\$ (141)
304	STRUCTURES & IMPROVEMENTS	3,309	(2,591)
307	WELLS AND SPRINGS	2,500	(1,382)
311	PUMPING EQUIPMENT	6,411	(4,311)
320	WATER TREATMENT EQUIPMENT	750	(640)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	57,488	(15,750)
331	TRANSMISSION & DISTRIBUTION MAINS	6,624	(3,859)
333	SERVICES	1,097	(704)
334	METERS & METER INSTALLATIONS	1,977	(935)
TOTAL		<u>\$80,456</u>	<u>\$(30,313)</u>

MORNINGVIEW UTILITY SYSTEM - 562 – LAKE COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 170,684	\$ 0		\$ 170,684
LAND & LAND RIGHTS	1,140	0		1,140
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	9,242	(9,242)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(5,732)	0		(5,732)
ACCUMULATED DEPRECIATION	(107,801)	(805)	18	(108,606)
ACCUMULATED AMORTIZATION OF CIAC	4,899	0		4,899
ACCUMULATED AMORTIZATION OF AA	(1,126)	1,126	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	3,877	(1,859)	23	2,018
TOTAL	\$ 75,183	\$(10,780)		\$ 64,403

MORNINGVIEW UTILITY SYSTEM - 562
WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 159	\$ (77)
354	STRUCTURES & IMPROVEMENTS	4,189	(2,836)
360	COLLECTION SEWERS – FORCE	3,097	(2,084)
361	COLLECTION SEWERS – GRAVITY	11,399	(93)
363	SERVICES	3,105	(1,801)
370	RECEIVING WELLS	45,962	(15,770)
371	PUMPING EQUIPMENT	70,558	(58,859)
380	TREATMENT & DISPOSAL EQUIPMENT	32,215	(27,086)
TOTAL		\$170,684	\$(108,606)

OAKWOOD UTILITY SYSTEM - 1702 – BREVARD COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 28,629	\$ 0		\$ 28,629
LAND & LAND RIGHTS	1,708	0		1,708
CONSTRUCTION-WORK-IN-PROGRESS	111	0		111
ACQUISITION ADJUSTMENT (AA)	50,067	(50,067)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(2,705)	0		(2,705)
ACCUMULATED DEPRECIATION	(22,632)	(3,859)	18	(26,491)
ACCUMULATED AMORTIZATION OF CIAC	(771)	0		(771)
ACCUMULATED AMORTIZATION OF AA	(20,072)	20,072	13	0
OTHER REGULATORY ASSET	6,265	5,290	23	11,555
TOTAL	<u>\$ 40,600</u>	<u>\$(28,564)</u>		<u>\$ 12,036</u>

OAKWOOD UTILITY SYSTEM - 1702
WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 542	\$ (204)
331	TRANSMISSION & DISTRIBUTION MAINS	14,011	(14,011)
333	SERVICES	5,571	(5,571)
334	METERS & METER INSTALLATIONS	8,505	(6,705)
TOTAL		<u>\$28,629</u>	<u>\$(26,491)</u>

ORANGE HILL / SUGAR CREEK UTILITY SYSTEM – 212 / 214 – POLK COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$187,020	\$ 0		\$187,020
LAND & LAND RIGHTS	17,232	0		17,232
CONSTRUCTION-WORK-IN-PROGRESS	112	0		112
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	1,555	(1,555)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(19,142)	0		(19,142)
ACCUMULATED DEPRECIATION	(12,272)	(23,572)	16, 18, 26	(35,844)
ACCUMULATED AMORTIZATION OF CIAC	6,128	0		6,128
ACCUMULATED AMORTIZATION OF AA	(859)	859	13	0
OTHER REGULATORY ASSET	0	0		0
TOTAL	<u>\$179,774</u>	<u>\$(24,268)</u>		<u>\$155,506</u>

ORANGE HILL / SUGAR CREEK UTILITY SYSTEM – 212 / 214 – POLK COUNTY
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 1,272	\$(445)
304	STRUCTURES & IMPROVEMENTS	3,727	(1,100)
307	WELLS & SPRINGS	10,819	(2,694)
309	SUPPLY MAINS	8,066	(4,984)
310	POWER GENERATION EQUIPMENT	13,640	(7,389)
311	PUMPING EQUIPMENT	34,525	(8,899)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	91,073	(7,987)
331	TRANSMISSION & DISTRIBUTION MAINS	6,605	(4,227)
333	SERVICES	5,511	(2,203)
334	METER & METER INSTALLATIONS	11,782	4,084
TOTAL		<u>\$187,020</u>	<u>\$(35,844)</u>

PALM PORT UTILITY SYSTEM - 440 – PUTNAM COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$104,650	\$ 0		\$104,650
LAND & LAND RIGHTS	8,208	0		8,208
CONSTRUCTION-WORK-IN-PROGRESS	127	0		127
ACQUISITION ADJUSTMENT (AA)	(30,857)	30,857	11, 13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(19,916)	0		(19,916)
ACCUMULATED DEPRECIATION	(27,489)	(11,965)	18, 27, 28	(39,454)
ACCUMULATED AMORTIZATION OF CIAC	9,296	0		9,296
ACCUMULATED AMORTIZATION OF AA	8,146	(8,146)	11, 13	0
OTHER REGULATORY ASSET	3,089	2,794	23	5,883
TOTAL	<u>\$ 55,254</u>	<u>\$ 13,540</u>		<u>\$ 68,794</u>

PALM PORT UTILITY SYSTEM - 440
WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 157	\$ (47)
304	STRUCTURES AND IMPROVEMENTS	10,196	(5,117)
307	WELLS AND SPRINGS	3,230	(1,568)
311	PUMPING EQUIPMENT	12,630	(9,495)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	67,672	(19,838)
331	TRANSMISSION & DISTRIBUTION MAINS	998	(97)
333	SERVICES	3,283	(1,396)
334	METERS & METER INSTALLATIONS	5,809	(1,716)
347	MISCELLANEOUS EQUIPMENT	675	(180)
TOTAL		<u>\$104,650</u>	<u>\$(39,454)</u>

PALM PORT UTILITY SYSTEM - 440 – PUTNAM COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 274,322	\$ 0		\$ 274,322
LAND & LAND RIGHTS	10,023	0		10,023
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	(79,818)	79,818	11, 13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(22,530)	0		(22,530)
ACCUMULATED DEPRECIATION	(154,822)	(5,516)	18, 28	(160,338)
ACCUMULATED AMORTIZATION OF CIAC	11,966	0		11,966
ACCUMULATED AMORTIZATION OF AA	19,014	(19,014)	11, 13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	10,993	(5,105)	23	5,888
TOTAL	\$ 69,148	\$ 50,183		\$ 119,331

PALM PORT UTILITY SYSTEM - 440
WASTEWATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
354	STRUCTURES AND IMPROVEMENTS	\$ 6,822	\$ (1,197)
360	COLLECTION SEWERS – FORCE	617	(83)
361	COLLECTION SEWERS – GRAVITY	45,104	(6,455)
363	SERVICES	5,938	(2,469)
364	FLOW MEASURING DEVICES	4,712	(1,884)
370	RECEIVING WELLS	3,382	(2,032)
371	PUMPING EQUIPMENT	31,565	(14,068)
380	TREATMENT AND DISPOSAL EQUIPMENT	175,507	(131,970)
397	MISCELLANEOUS EQUIPMENT	675	(180)
TOTAL		\$274,322	\$(160,338)

PALM TERRACE UTILITY SYSTEM - 1429 - PASCO COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 256,939	\$ 1,255	33	\$ 258,194
LAND & LAND RIGHTS	24,732	(1,255)	33	23,477
CONSTRUCTION-WORK-IN-PROGRESS	64	0		64
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	386,864	(386,864)	13	0
CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC)	(138,157)	0		(138,157)
ACCUMULATED DEPRECIATION	(105,709)	(20,687)	18, 28	(126,396)
ACCUMULATED AMORTIZATION OF CIAC	82,599	0		82,599
ACCUMULATED AMORTIZATION OF AA	(158,480)	158,480	13	0
OTHER REGULATORY ASSET	36,544	30,629	23	67,173
TOTAL	<u>\$ 385,396</u>	<u>\$(218,442)</u>		<u>\$ 166,954</u>

PALM TERRACE UTILITY SYSTEM - 1429
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
301	ORGANIZATION	\$ 552	\$(483)
302	FRANCHISES	3,283	(824)
304	STRUCTURES & IMPROVEMENTS	21,451	(12,402)
307	WELLS & SPRINGS	8,689	(4,433)
309	SUPPLY MAINS	20,810	(1,786)
311	PUMPING EQUIPMENT	7,644	(2,144)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	10,000	(2,664)
331	TRANSMISSION & DISTRIBUTION MAINS	121,514	(69,830)
333	SERVICES	5,757	(1,228)
334	METERS & METER INSTALLATIONS	55,041	(28,610)
343	TOOLS, SHOP & GARAGE EQUIPMENT	400	(400)
344	LABORATORY EQUIPMENT	2,613	(1,414)
347	MISCELLANEOUS EQUIPMENT	440	(178)
TOTAL		<u>\$258,194</u>	<u>\$(126,396)</u>

PALM TERRACE UTILITY SYSTEM - 1429 - PASCO COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 582,110	\$ (2,515)	33	\$ 579,595
LAND & LAND RIGHTS	68,375	2,515	33	70,890
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	(283,306)	283,306	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(343,113)	0		(343,113)
ACCUMULATED DEPRECIATION	(260,347)	(39,934)	18, 26, 28	(300,281)
ACCUMULATED AMORTIZATION OF CIAC	264,167	0		264,167
ACCUMULATED AMORTIZATION OF AA	115,211	(115,211)	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	110,412	(53,213)	23	57,199
TOTAL	\$ 253,509	\$ 74,948		\$ 328,457

PALM TERRACE UTILITY SYSTEM - 1429
WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
351	ORGANIZATION	\$ 552	\$ (242)
352	FRANCHISES	2,878	(1,048)
354	STRUCTURES & IMPROVEMENTS	53,238	(20,474)
360	COLLECTION SEWERS -- FORCE	15,018	(5,763)
361	COLLECTION SEWERS -- GRAVITY	232,422	(136,922)
363	SERVICES	2,099	(862)
364	FLOW MEASURING DEVICES	5,969	(5,969)
370	RECEIVING WELLS	13,851	(10,558)
371	PUMPING EQUIPMENT	50,603	3,682
380	TREATMENT & DISPOSAL EQUIPMENT	195,454	(117,972)
381	PLANT SEWERS	4,058	(2,161)
393	TOOLS, SHOP & GARAGE EQUIPMENT	400	(400)
394	LABORATORY EQUIPMENT	2,613	(1,414)
397	MISCELLANEOUS EQUIPMENT	440	(178)
TOTAL		\$579,595	\$(300,281)

PALMS MOBILE HOME PARK UTILITY SYSTEM - 559 - LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$106,900	\$ 0		\$106,900
LAND & LAND RIGHTS	1,360	0		1,360
CONSTRUCTION-WORK-IN-PROGRESS	64	0		64
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	8,699	(8,699)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(4,396)	0		(4,396)
ACCUMULATED DEPRECIATION	(39,307)	(4,422)	18, 28	(43,729)
ACCUMULATED AMORTIZATION OF CIAC	2,241	0		2,241
ACCUMULATED AMORTIZATION OF AA	(2,350)	2,350	13	0
OTHER REGULATORY ASSET	1,834	1,396	23	3,230
TOTAL	\$ 75,045	\$(9,375)		\$ 65,670

PALMS MOBILE HOME PARK UTILITY SYSTEM - 559
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 389	\$ (179)
304	STRUCTURES & IMPROVEMENTS	4,623	(1,990)
307	WELLS AND SPRINGS	2,000	(1,257)
311	PUMPING EQUIPMENT	8,490	2,508
320	WATER TREATMENT EQUIPMENT	57,062	(32,579)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	24,442	(5,680)
331	TRANSMISSION & DISTRIBUTION MAINS	5,831	(3,741)
333	SERVICES	1,210	(808)
334	METERS & METER INSTALLATIONS	2,853	(3)
TOTAL		\$106,900	\$(43,729)

PARK MANOR UTILITY SYSTEM - 444 – PUTNAM COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 52,760	\$ 0		\$ 52,760
LAND & LAND RIGHTS	1,011	0		1,011
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	(31,503)	31,503	11, 13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(724)	0		(724)
ACCUMULATED DEPRECIATION	(23,271)	(8,109)	18, 28	(31,380)
ACCUMULATED AMORTIZATION OF CIAC	635	0		635
ACCUMULATED AMORTIZATION OF AA	18,212	18,212	11, 13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	4,750	(2,898)	23	1,852
TOTAL	\$ 21,870	\$ 2,284		\$ 24,154

PARK MANOR UTILITY SYSTEM - 444
WASTEWATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
354	STRUCTURES AND IMPROVEMENTS	\$ 4,441	\$ (2,708)
361	COLLECTION SEWERS – GRAVITY	13,815	(7,925)
363	SERVICES	48	23
370	RECEIVING WELLS	1,515	(960)
371	PUMPING EQUIPMENT	10,640	(6,622)
380	TREATMENT AND DISPOSAL EQUIPMENT	14,308	(11,403)
354	STRUCTURES AND IMPROVEMENTS	7,993	(1,785)
TOTAL		\$52,760	\$(31,380)

PICCIOLA ISLAND UTILITY SYSTEM - 564 – LAKE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 119,878	\$ 0		\$ 119,878
LAND & LAND RIGHTS	3,481	0		3,481
CONSTRUCTION-WORK-IN-PROGRESS	191	0		191
PLANT HELD FOR FUTURE UES	0	0		0
ACQUISITION ADJUSTMENT (AA)	27,360	(27,360)	11, 13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(41,720)	0		(41,720)
ACCUMULATED DEPRECIATION	(56,117)	(6,937)	18, 28	(63,054)
ACCUMULATED AMORTIZATION OF CIAC	25,136	0		25,136
ACCUMULATED AMORTIZATION OF AA	(5,801)	5,801	11, 13	0
OTHER REGULATORY ASSET	4,085	3,494	23	7,579
TOTAL	\$ 76,493	\$(25,002)		\$ 51,491

PICCIOLA ISLAND UTILITY SYSTEM - 564
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 254	\$ (103)
304	STRUCTURES & IMPROVEMENTS	6,685	(4,313)
307	WELLS AND SPRINGS	5,934	(5,727)
309	SUPPLY MAINS	710	(232)
310	POWER GENERATION EQUIPMENT	21,952	(14,261)
311	PUMPING EQUIPMENT	12,127	(10,538)
320	WATER TREATMENT EQUIPMENT	750	(750)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	38,158	(11,181)
331	TRANSMISSION & DISTRIBUTION MAINS	14,895	(10,108)
333	SERVICES	11,187	(5,100)
334	METERS & METER INSTALLATIONS	7,226	(741)
TOTAL		\$119,878	\$(63,054)

PINEY WOODS UTILITY SYSTEM - 553 – LAKE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 378,026	\$ 0		\$ 378,026
LAND & LAND RIGHTS	6,101	(4,234)	9	1,867
CONSTRUCTION-WORK-IN-PROGRESS	63	0		63
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	(29,294)	29,294	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(16,405)	0		(16,405)
ACCUMULATED DEPRECIATION	(115,473)	(12,637)	18, 27, 28	(128,110)
ACCUMULATED AMORTIZATION OF CIAC	5,126	0		5,126
ACCUMULATED AMORTIZATION OF AA	7,962	(7,962)	13	0
OTHER REGULATORY ASSET	5,098	4,176	23	9,274
TOTAL	\$ 241,204	\$ 8,637		\$ 249,841

PINEY WOODS UTILITY SYSTEM - 553
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 1,760	\$ (665)
304	STRUCTURES & IMPROVEMENTS	11,820	(6,892)
307	WELLS AND SPRINGS	3,819	(1,519)
310	POWER GENERATION EQUIPMENT	35,710	(16,844)
311	PUMPING EQUIPMENT	19,374	(13,647)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	234,334	(60,461)
331	TRANSMISSION & DISTRIBUTION MAINS	57,127	(22,271)
333	SERVICES	4,807	(2,979)
334	METERS & METER INSTALLATIONS	9,275	(2,832)
TOTAL		\$378,026	\$(128,110)

POMONA PARK UTILITY SYSTEM - 443 - PUTNAM COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$406,956	\$ 7,541	25	\$414,497
LAND & LAND RIGHTS	7,229	0		7,229
CONSTRUCTION-WORK-IN-PROGRESS	1,546	0		1,546
ACQUISITION ADJUSTMENT (AA)	(22,728)	22,728	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(22,437)	0		(22,437)
ACCUMULATED DEPRECIATION	(65,089)	(12,682)	18, 25	(77,771)
ACCUMULATED AMORTIZATION OF CIAC	8,165	0		8,165
ACCUMULATED AMORTIZATION OF AA	6,318	(6,318)	13	0
OTHER REGULATORY ASSET	5,533	4,939	23	10,472
TOTAL	<u>\$325,493</u>	<u>\$ 16,208</u>		<u>\$341,701</u>

POMONA PARK UTILITY SYSTEM - 443
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
304	STRUCTURES AND IMPROVEMENTS	\$ 33,197	\$(12,899)
307	WELLS AND SPRINGS	3,355	(2,386)
309	SUPPLY MAINS	687	(344)
310	POWER GENERATION EQUIPMENT	45,098	(25,311)
311	PUMPING EQUIPMENT	9,060	(1,359)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	56,809	(11,826)
331	TRANSMISSION & DISTRIBUTION MAINS	239,413	(22,211)
333	SERVICES	7,411	(2,857)
334	METERS & METER INSTALLATIONS	12,670	4,470
339	OTHER PLANT & MISCELLANEOUS EQUIPMENT	6,797	(3,048)
TOTAL		<u>\$414,497</u>	<u>\$(77,771)</u>

QUAIL RIDGE UTILITY SYSTEM - 578 – LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 156,356	\$ 0		\$156,356
LAND & LAND RIGHTS	3,804	0		3,804
CONSTRUCTION-WORK-IN-PROGRESS	129	0		129
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	(108,125)	108,125	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(77,908)	0		(77,908)
ACCUMULATED DEPRECIATION	(35,030)	(2,199)	28	(37,229)
ACCUMULATED AMORTIZATION OF CIAC	9,953	0		9,953
ACCUMULATED AMORTIZATION OF AA	30,861	(30,861)	13	0
OTHER REGULATORY ASSET	997	(25)	23	972
TOTAL	<u>\$ (18,963)</u>	<u>\$ 75,040</u>		<u>\$ 56,077</u>

QUAIL RIDGE UTILITY SYSTEM - 578
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
307	WELLS AND SPRINGS	\$ 14,810	\$ (7,039)
311	PUMPING EQUIPMENT	23,088	(7,516)
320	WATER TREATMENT EQUIPMENT	1,028	2,861
330	DISTRIBUTION RESERVOIRS & STANDPIPES	27,428	(13,049)
331	TRANSMISSION & DISTRIBUTION MAINS	69,521	(9,523)
333	SERVICES	9,182	(1,103)
334	METERS & METER INSTALLATIONS	3,828	(563)
335	HYDRANTS	6,660	(702)
339	OTHER PLANT & MISCELLANEOUS EQUIPMENT	811	(595)
TOTAL		<u>\$156,356</u>	<u>\$(37,229)</u>

RIVER GROVE UTILITY SYSTEM - 442 -- PUTNAM COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$125,786	\$ 0		\$125,786
LAND & LAND RIGHTS	3,511	0		3,511
CONSTRUCTION-WORK-IN-PROGRESS	64	0		64
ACQUISITION ADJUSTMENT (AA)	415	(415)	. 13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(27,488)	0		(27,488)
ACCUMULATED DEPRECIATION	(68,491)	(2,376)	18, 28	(70,867)
ACCUMULATED AMORTIZATION OF CIAC	23,072	0		23,072
ACCUMULATED AMORTIZATION OF AA	1,195	(1,195)	13	0
OTHER REGULATORY ASSET	3,143	2,634	23	5,777
TOTAL	\$ 61,207	\$(1,352)		\$ 59,855

RIVER GROVE UTILITY SYSTEM - 442
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
304	STRUCTURES AND IMPROVEMENTS	\$ 24,178	\$(14,788)
307	WELLS AND SPRINGS	3,139	(2,557)
309	SUPPLY MAINS	3,087	(1,967)
311	PUMPING EQUIPMENT	23,204	(19,028)
320	WATER TREATMENT EQUIPMENT	2,693	4,424
330	DISTRIBUTION RESERVOIRS & STANDPIPES	39,939	(22,220)
331	TRANSMISSION & DISTRIBUTION MAINS	22,098	(11,522)
333	SERVICES	2,418	(1,534)
334	METERS & METER INSTALLATIONS	5,030	(1,675)
TOTAL		\$125,786	\$(70,867)

SILVER LAKE ESTATES / WESTERN SHORES UTILITY SYSTEM – 574 / 566 – LAKE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$1,912,209	\$ 0		\$1,912,209
LAND & LAND RIGHTS	4,608	(2,174)	9	2,434
CONSTRUCTION-WORK-IN-PROGRESS	48,690	0		48,690
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	99,451	(99,451)	11, 13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(572,278)	0		(572,278)
ACCUMULATED DEPRECIATION	(599,231)	368	18	(598,863)
ACCUMULATED AMORTIZATION OF CIAC	192,736	0		192,736
ACCUMULATED AMORTIZATION OF AA	(44,428)	44,428	11, 13	0
OTHER REGULATORY ASSET	53,156	45,932	23	99,088
TOTAL	\$1,094,913	\$ (10,897)		\$1,084,016

SILVER LAKE ESTATES / WESTERN SHORES UTILITY SYSTEM - 574 /566
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 9,909	\$ (1,561)
304	STRUCTURES & IMPROVEMENTS	96,071	(30,549)
307	WELLS AND SPRINGS	27,638	(15,436)
309	SUPPLY MAINS	208,304	(46,794)
310	POWER GENERATION EQUIPMENT	104,610	(51,036)
311	PUMPING EQUIPMENT	353,690	(100,545)
320	WATER TREATMENT EQUIPMENT	147,299	(47,013)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	50,647	(10,443)
331	TRANSMISSION & DISTRIBUTION MAINS	781,765	(254,740)
333	SERVICES	26,712	(9,247)
334	METERS & METER INSTALLATIONS	89,530	(24,139)
335	HYDRANTS	7,738	(1,128)
346	COMMUNICATION EQUIPMENT	8,296	(6,232)
TOTAL		\$1,912,209	\$(598,863)

SILVER LAKE OAKS UTILITY SYSTEM - 473 – PUTNAM COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$108,022	\$ 0		\$108,022
LAND & LAND RIGHTS	1,070	0		1,070
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	(22,516)	22,516	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(4,719)	0		(4,719)
ACCUMULATED DEPRECIATION	(27,333)	(5,066)	18, 27	(32,399)
ACCUMULATED AMORTIZATION OF CIAC	2,337	0		2,337
ACCUMULATED AMORTIZATION OF AA	6,087	(6,087)	13	0
OTHER REGULATORY ASSET	1,128	457	23	1,585
TOTAL	<u>\$ 64,076</u>	<u>\$11,820</u>		<u>\$ 75,896</u>

SILVER LAKE OAKS UTILITY SYSTEM - 473
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
301	ORGANIZATION	\$ 60	\$ (17)
302	FRANCHISES	907	(301)
304	STRUCTURES AND IMPROVEMENTS	1,570	(694)
307	WELLS AND SPRINGS	13,087	(1,320)
309	SUPPLY MAINS	166	(72)
311	PUMPING EQUIPMENT	11,791	(5,530)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	69,263	(22,757)
331	TRANSMISSION & DISTRIBUTION MAINS	3,357	(1,382)
333	SERVICES	5,054	(1,162)
334	METERS & METER INSTALLATIONS	2,767	836
TOTAL		<u>\$108,022</u>	<u>\$(32,399)</u>

SILVER LAKE OAKS UTILITY SYSTEM - 473 – PUTNAM COUNTY
 WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 98,044	\$ 0		\$ 98,044
LAND & LAND RIGHTS	6,602	0		6,602
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	(2,962)	2,962	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(18,377)	0		(18,377)
ACCUMULATED DEPRECIATION	(66,122)	(3,457)	18	(69,579)
ACCUMULATED AMORTIZATION OF CIAC	10,866	0		10,866
ACCUMULATED AMORTIZATION OF AA	396	(396)	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	3,973	(2,485)	23	1,488
TOTAL	\$ 32,420	\$(3,376)		\$ 29,044

SILVER LAKE OAKS UTILITY SYSTEM - 473
 WASTEWATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 647	\$ (200)
354	STRUCTURES AND IMPROVEMENTS	4,628	(1,454)
361	COLLECTION SEWERS – GRAVITY	15,465	(8,163)
363	SERVICES	2,910	(1,211)
370	RECEIVING WELLS	2,400	(1,107)
371	PUMPING EQUIPMENT	8,406	(6,466)
380	TREATMENT AND DISPOSAL EQUIPMENT	63,588	(50,978)
TOTAL		\$98,044	\$(69,579)

SKYCREST UTILITY SYSTEM - 551 - LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$152,761	\$ 0		\$152,761
LAND & LAND RIGHTS	1,661	(1,230)	9	431
CONSTRUCTION-WORK-IN-PROGRESS	95	0		95
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	4,711	(4,711)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(18,766)	0		(18,766)
ACCUMULATED DEPRECIATION	(8,895)	(15,521)	18, 28	(24,416)
ACCUMULATED AMORTIZATION OF CIAC	7,430	0		7,430
ACCUMULATED AMORTIZATION OF AA	(1,462)	1,462	13	0
OTHER REGULATORY ASSET	3,598	2,751	23	6,349
TOTAL	<u>\$141,133</u>	<u>\$(17,249)</u>		<u>\$123,884</u>

SKYCREST UTILITY SYSTEM - 551
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 498	\$ (272)
304	STRUCTURES & IMPROVEMENTS	19,187	(2,637)
307	WELLS AND SPRINGS	1,579	(1,185)
309	SUPPLY MAINS	1,270	(346)
310	POWER GENERATION EQUIPMENT	34,446	1,389
311	PUMPING EQUIPMENT	19,559	(5,792)
320	WATER TREATMENT EQUIPMENT	750	(750)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	26,307	2,464
331	TRANSMISSION & DISTRIBUTION MAINS	36,666	(12,338)
333	SERVICES	4,007	(1,750)
334	METERS & METER INSTALLATIONS	6,151	(2,316)
335	HYDRANTS	2,341	(883)
TOTAL		<u>\$152,761</u>	<u>\$(24,416)</u>

ST. JOHNS HIGHLANDS UTILITY SYSTEM - 471 – PUTNAM COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 25,712	\$ 0		\$ 25,712
LAND & LAND RIGHTS	1,037	0		1,037
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
ACQUISITION ADJUSTMENT (AA)	465	(465)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(14,756)	0		(14,756)
ACCUMULATED DEPRECIATION	39,869	(46,300)	18, 22, 40	(6,431)
ACCUMULATED AMORTIZATION OF CIAC	5,864	0		5,864
ACCUMULATED AMORTIZATION OF AA	80	(80)	13	0
EXTRAORDINARY ABANDONMENT (NET)	0	11,503	22	11,503
OTHER REGULATORY ASSET	2,660	2,007	23	4,667
TOTAL	\$ 60,931	<u>\$(33,335)</u>		<u>\$ 27,596</u>

ST. JOHNS HIGHLANDS UTILITY SYSTEM - 471
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
304	STRUCTURES AND IMPROVEMENTS	\$11,566	\$ (351)
331	TRANSMISSION & DISTRIBUTION MAINS	7,076	(3,178)
333	SERVICES	2,726	(1,413)
334	METERS & METER INSTALLATIONS	4,344	(1,489)
TOTAL		<u>\$25,712</u>	<u>\$(6,431)</u>

STONE MOUNTAIN UTILITY SYSTEM - 565 – LAKE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$17,147	\$ 0		\$17,147
LAND & LAND RIGHTS	84	0		84
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	562	(562)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(2,994)	0		(2,994)
ACCUMULATED DEPRECIATION	(6,888)	(112)	18	(7,000)
ACCUMULATED AMORTIZATION OF CIAC	991	0		991
ACCUMULATED AMORTIZATION OF AA	(96)	96	13	0
OTHER REGULATORY ASSET	253	166	23	419
TOTAL	<u>\$ 9,059</u>	<u>\$(412)</u>		<u>\$ 8,647</u>

STONE MOUNTAIN UTILITY SYSTEM - 565
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 964	\$ (477)
304	STRUCTURES & IMPROVEMENTS	2,542	(1,427)
307	WELLS AND SPRINGS	2,000	(1,234)
311	PUMPING EQUIPMENT	5,411	(782)
320	WATER TREATMENT EQUIPMENT	1,069	(856)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	2,600	(1,523)
331	TRANSMISSION & DISTRIBUTION MAINS	1,817	(700)
333	SERVICES	331	(178)
334	METERS & METER INSTALLATIONS	413	177
TOTAL		<u>\$17,147</u>	<u>\$(7,000)</u>

SUNNY HILLS UTILITY SYSTEM - 2801 - WASHINGTON COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$2,226,028	\$ 0		\$ 2,226,028
LAND & LAND RIGHTS	10,779	0		10,779
CONSTRUCTION-WORK-IN-PROGRESS	45,161	0		45,161
PLANT HELD FOR FUTURE USE	12,938	(12,938)	31	0
ACQUISITION ADJUSTMENT (AA)	(188,733)	188,733	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(160,992)	0		(160,992)
ACCUMULATED DEPRECIATION	(993,223)	(8,392)	18, 27, 28	(1,001,615)
ACCUMULATED AMORTIZATION OF CIAC	64,349	(2,066)	20	62,283
ACCUMULATED AMORTIZATION OF AA	48,840	(48,840)	13	0
OTHER REGULATORY ASSET	15,467	19,101	23	34,568
TOTAL	<u>\$1,080,614</u>	<u>\$135,598</u>		<u>\$ 1,216,212</u>

SUNNY HILLS UTILITY SYSTEM - 2801
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 5,112	\$(2,168)
304	STRUCTURES & IMPROVEMENTS	39,586	(1,306)
307	WELLS & SPRINGS	20,881	(13,141)
309	SUPPLY MAINS	7,232	(3,112)
310	POWER GENERATION EQUIPMENT	66,436	(37,793)
311	PUMPING EQUIPMENT	101,342	(101,342)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	206,317	(146,783)
331	TRANSMISSION & DISTRIBUTION MAINS	1,587,154	(598,882)
333	SERVICES	88,929	(44,425)
334	METERS & METER INSTALLATIONS	35,732	(8,794)
340	OFFICE FURNITURE & EQUIPMENT	15,389	(15,111)
341	TRANSPORTATION EQUIPMENT	25,516	(5,826)
342	STORES EQUIPMENT	194	(194)
343	TOOLS, SHOP & GARAGE EQUIPMENT	2,959	(2,959)
344	LABORATORY EQUIPMENT	3,187	(2,197)
345	POWER OPERATED EQUIPMENT	663	(663)
346	COMMUNICATION EQUIPMENT	11,548	(10,674)
347	MISCELLANEOUS EQUIPMENT	7,851	(6,245)
TOTAL		<u>\$2,226,028</u>	<u>\$(1,001,615)</u>

SUNNY HILLS UTILITY SYSTEM - 2801 - WASHINGTON COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 609,746	\$ 0		\$ 609,746
LAND & LAND RIGHTS	4,483	0		4,483
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	5,442	(5,442)	31	0
ACQUISITION ADJUSTMENT (AA)	(78,973)	78,973	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(2,397)	0		(2,397)
ACCUMULATED DEPRECIATION	(433,327)	(2,727)	18, 28	(436,054)
ACCUMULATED AMORTIZATION OF CIAC	1,231	170	20	1,401
ACCUMULATED AMORTIZATION OF AA	20,435	(20,435)	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	18,820	(8,910)	23	9,910
TOTAL	\$ 145,460	\$ 41,629		\$ 187,089

SUNNY HILLS UTILITY SYSTEM - 2801 - WASHINGTON COUNTY
WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 3,990	\$(1,731)
354	STRUCTURES & IMPROVEMENTS	13,602	(4,700)
355	POWER GENERATION EQUIPMENT	45,616	(30,588)
360	COLLECTION SEWERS - FORCE	1,057	(352)
361	COLLECTION SEWERS - GRAVITY	280,152	(187,147)
363	SERVICES	53,006	(38,612)
364	FLOW MEASURING DEVICES	1,703	(1,362)
370	RECEIVING WELLS	14,429	(4,937)
371	PUMPING EQUIPMENT	36,369	(36,369)
380	TREATMENT & DISPOSAL EQUIPMENT	125,163	(110,886)
381	PLANT SEWERS	6,495	(2,939)
390	OFFICE FURNITURE & EQUIPMENT	6,441	(6,147)
391	TRANSPORTATION EQUIPMENT	10,677	(1,497)
392	STORES EQUIPMENT	81	(81)
393	TOOLS, SHOP & GARAGE EQUIPMENT	1,238	(882)
394	LABORATORY EQUIPMENT	1,333	(919)
395	POWER OPERATED EQUIPMENT	277	(277)
396	COMMUNICATION EQUIPMENT	4,832	(4,466)
397	MISCELLANEOUS EQUIPMENT	3,285	(2,162)
TOTAL		\$609,746	\$(436,054)

TANGERINE UTILITY SYSTEM - 130 – ORANGE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 263,650	\$ 1,102	1	\$ 264,752
LAND & LAND RIGHTS	0	0		0
CONSTRUCTION-WORK-IN-PROGRESS	548	0		548
ACQUISITION ADJUSTMENT (AA)	129,006	(129,006)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(62,251)	0		(62,251)
ACCUMULATED DEPRECIATION	(106,278)	(7,307)	1, 18, 28	(113,585)
ACCUMULATED AMORTIZATION OF CIAC	32,954	2,832	19	35,786
ACCUMULATED AMORTIZATION OF AA	(12,898)	12,898	13	0
OTHER REGULATORY ASSET	0	0		0
TOTAL	<u>\$ 244,731</u>	<u>\$(119,481)</u>		<u>\$ 125,250</u>

TANGERINE UTILITY SYSTEM - 130
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
304	STRUCTURES & IMPROVEMENTS	\$ 3,572	\$(1,983)
307	WELLS & SPRINGS	12,817	(3,828)
309	SUPPLY MAINS	10,110	(8,182)
310	POWER GENERATION EQUIPMENT	43,408	(11,061)
311	PUMPING EQUIPMENT	13,363	(5,657)
320	WATER TREATMENT EQUIPMENT	750	(750)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	27,724	(22,465)
331	TRANSMISSION & DISTRIBUTION MAINS	126,273	(46,069)
333	SERVICES	7,477	(466)
334	METERS & METER INSTALLATIONS	18,213	(13,258)
335	HYDRANTS	1,045	134
TOTAL		<u>\$264,752</u>	<u>\$(113,585)</u>

TOMOKA UTILITY SYSTEM – 1808 – VOLUSIA COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$149,768	\$ 47,647	14	\$197,415
LAND & LAND RIGHTS	0	2,000	14	2,000
CONSTRUCTION-WORK-IN-PROGRESS	31,426	0		31,426
ACQUISITION ADJUSTMENT (AA)	31,870	(31,870)	13	0
CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC)	(1,235)	(46,878)	14	(48,113)
ACCUMULATED DEPRECIATION	(50,997)	(14,583)	14	(65,580)
ACCUMULATED AMORTIZATION OF CIAC	0	35,795	14	35,795
ACCUMULATED AMORTIZATION OF AA	(3,585)	3,585	13	0
OTHER REGULATORY ASSET	0	0		0
TOTAL	<u>\$157,247</u>	<u>\$ (4,304)</u>		<u>\$152,943</u>

TOMOKA UTILITY SYSTEM – 1808
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
304	STRUCTURES AND IMPROVEMENTS	\$ 28,139	\$ (5,674)
307	WELLS AND SPRINGS	14,050	(1,163)
310	POWER GENERATION EQUIPMENT	13,594	(4,567)
311	PUMPING EQUIPMENT	17,846	(3,118)
320	WATER TREATMENT EQUIPMENT	19,112	(6,292)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	34,708	(2,677)
331	TRANSMISSION & DISTRIBUTION MAINS	43,760	(28,726)
333	SERVICES	9,542	(5,687)
334	METERS & METER INSTALLATIONS	16,664	(7,676)
TOTAL		<u>\$197,415</u>	<u>\$(65,580)</u>

VALENCIA TERRACE UTILITY SYSTEM - 554 – LAKE COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$196,555	\$ 0		\$196,555
LAND & LAND RIGHTS	1,191	0		1,191
CONSTRUCTION-WORK-IN-PROGRESS	1,509	0		1,509
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	(2,990)	2,990	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(38,956)	0		(38,956)
ACCUMULATED DEPRECIATION	(28,332)	(2,036)	18, 27, 28	(30,368)
ACCUMULATED AMORTIZATION OF CIAC	12,397	0		12,397
ACCUMULATED AMORTIZATION OF AA	710	(710)	13	0
OTHER REGULATORY ASSET	11,163	10,238	23	21,401
TOTAL	<u>\$153,247</u>	<u>\$10,482</u>		<u>\$163,729</u>

VALENCIA TERRACE UTILITY SYSTEM - 554
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
304	STRUCTURES & IMPROVEMENTS	\$ 7,501	\$ (2,442)
307	WELLS AND SPRINGS	40,453	(11,187)
310	POWER GENERATION EQUIPMENT	21,124	(15,337)
311	PUMPING EQUIPMENT	19,750	(6,231)
320	WATER TREATMENT EQUIPMENT	2,775	23,585
330	DISTRIBUTION RESERVOIRS & STANDPIPES	20,200	(5,812)
331	TRANSMISSION & DISTRIBUTION MAINS	64,878	(48,524)
333	SERVICES	750	(558)
334	METERS & METER INSTALLATIONS	18,067	36,361
335	HYDRANTS	1,057	(223)
TOTAL		<u>\$196,555</u>	<u>\$(30,368)</u>

VALENCIA TERRACE UTILITY SYSTEM - 554 - LAKE COUNTY
 WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 451,631	\$ 0		\$ 451,631
LAND & LAND RIGHTS	2,460	0		2,460
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	(15,938)	15,938	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(34,529)	0		(34,529)
ACCUMULATED DEPRECIATION	(209,485)	174	18	(209,311)
ACCUMULATED AMORTIZATION OF CIAC	10,636	0		10,636
ACCUMULATED AMORTIZATION OF AA	3,784	(3,784)	13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	36,231	(14,692)	23	21,539
TOTAL	\$ 244,790	\$ (2,364)		\$ 242,426

VALENCIA TERRACE UTILITY SYSTEM - 554
 WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
354	STRUCTURES & IMPROVEMENTS	\$ 20,820	\$ (7,222)
360	COLLECTION SEWERS -- FORCE	6,576	(3,092)
361	COLLECTION SEWERS -- GRAVITY	158,083	(82,882)
363	SERVICES	27,805	(16,745)
364	FLOW MEASURING DEVICES	1,665	(1,666)
370	RECEIVING WELLS	8,101	(2,245)
371	PUMPING EQUIPMENT	50,404	(21,657)
380	TREATMENT & DISPOSAL EQUIPMENT	158,251	(58,230)
382	OUTFALL SEWER LINES	19,926	(15,572)
TOTAL		\$451,631	\$(209,311)

VENETIAN VILLAGE UTILITY SYSTEM - 567 - LAKE COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$128,235	\$ 0		\$128,235
LAND & LAND RIGHTS	4,403	(2,621)	9	1,782
CONSTRUCTION-WORK-IN-PROGRESS	4,985	0		4,985
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	2,065	(2,065)	11, 13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(51,320)	0		(51,320)
ACCUMULATED DEPRECIATION	(53,263)	(612)	18, 28	(53,875)
ACCUMULATED AMORTIZATION OF CIAC	26,196	0		26,196
ACCUMULATED AMORTIZATION OF AA	(288)	288	11, 13	0
OTHER REGULATORY ASSET	4,124	3,625	23	7,749
TOTAL	<u>\$ 65,137</u>	<u>\$(1,385)</u>		<u>\$ 63,752</u>

VENETIAN VILLAGE UTILITY SYSTEM - 567
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 553	\$ (300)
304	STRUCTURES & IMPROVEMENTS	12,426	(4,455)
307	WELLS AND SPRINGS	3,188	(1,850)
309	SUPPLY MAINS	1,365	(372)
310	POWER GENERATION EQUIPMENT	20,828	(13,582)
311	PUMPING EQUIPMENT	10,329	(6,921)
320	WATER TREATMENT EQUIPMENT	1,843	(1,350)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	52,362	(12,589)
331	TRANSMISSION & DISTRIBUTION MAINS	2,356	(854)
333	SERVICES	15,792	(7,605)
334	METERS & METER INSTALLATIONS	7,193	(3,997)
TOTAL		<u>\$128,235</u>	<u>\$(53,875)</u>

VENETIAN VILLAGE UTILITY SYSTEM - 567 - LAKE COUNTY
 WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 288,071	\$ 0		\$ 288,071
LAND & LAND RIGHTS	17,265	14	9	17,279
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	7,698	(7,698)	11, 13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(145,174)	0		(145,174)
ACCUMULATED DEPRECIATION	(155,254)	509	18, 28	(154,745)
ACCUMULATED AMORTIZATION OF CIAC	123,200	0		123,200
ACCUMULATED AMORTIZATION OF AA	930	(930)	11, 13	0
EXTRAORDINARY ABANDONMENT	0	0		0
OTHER REGULATORY ASSET	9,292	(4,371)	23	4,921
TOTAL	\$ 146,028	\$(12,476)		\$ 133,552

VENETIAN VILLAGE UTILITY SYSTEM - 567
 WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
352	FRANCHISES	\$ 325	\$ (155)
354	STRUCTURES & IMPROVEMENTS	18,716	(6,720)
360	COLLECTION SEWERS -- FORCE	10,133	(8,928)
361	COLLECTION SEWERS -- GRAVITY	68,091	(33,379)
363	SERVICES	10,476	(7,687)
364	FLOW MEASURING DEVICES	1,253	(752)
370	RECEIVING WELLS	7,478	(4,398)
371	PUMPING EQUIPMENT	38,271	(30,731)
380	TREATMENT & DISPOSAL EQUIPMENT	132,229	(61,108)
382	OUTFALL SEWER LINES	1,099	(887)
TOTAL		\$288,071	\$(154,745)

WELAKA / SARATOGA HARBOUR UTILITY SYSTEM – 447 / 448 – PUTNAM COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$209,338	\$ 0		\$209,338
LAND & LAND RIGHTS	4,864	0		4,864
CONSTRUCTION-WORK-IN-PROGRESS	32	0		32
ACQUISITION ADJUSTMENT (AA)	8,225	(8,225)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(23,302)	0		(23,302)
ACCUMULATED DEPRECIATION	(57,371)	(11,666)	18	(69,037)
ACCUMULATED AMORTIZATION OF CIAC	5,152	0		5,152
ACCUMULATED AMORTIZATION OF AA	(4,477)	4,477	13	0
OTHER REGULATORY ASSET	4,206	3,548	23	7,754
TOTAL	<u>\$146,667</u>	<u>\$(11,866)</u>		<u>\$134,801</u>

WELAKA / SARATOGA HARBOUR UTILITY SYSTEM – 447 / 448
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 148	\$ 26
304	STRUCTURES AND IMPROVEMENTS	5,898	(1,712)
307	WELLS AND SPRINGS	1,163	(922)
311	PUMPING EQUIPMENT	14,397	(1,210)
320	WATER TREATMENT EQUIPMENT	9,410	(1,306)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	138,218	(45,687)
331	TRANSMISSION & DISTRIBUTION MAINS	25,424	(13,580)
333	SERVICES	5,903	(2,812)
334	METERS & METER INSTALLATIONS	8,777	(1,834)
TOTAL		<u>\$209,338</u>	<u>\$(69,037)</u>

WOOTENS UTILITY SYSTEM - 446 - PUTNAM COUNTY
 WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 82,333	\$ 0		\$ 82,333
LAND & LAND RIGHTS	196	0		196
CONSTRUCTION-WORK-IN-PROGRESS	64	0		64
ACQUISITION ADJUSTMENT (AA)	3,607	(3,607)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(8,346)	0		(8,346)
ACCUMULATED DEPRECIATION	(21,193)	(971)	18, 28	(22,164)
ACCUMULATED AMORTIZATION OF CIAC	1,647	0		1,647
ACCUMULATED AMORTIZATION OF AA	(1,847)	1,847	13	0
OTHER REGULATORY ASSET	666	693	23	1,359
TOTAL	<u>\$ 57,127</u>	<u>\$ (2,038)</u>		<u>\$ 55,089</u>

WOOTENS UTILITY SYSTEM - 446
 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 33	\$ (6)
304	STRUCTURES AND IMPROVEMENTS	2,412	(500)
307	WELLS AND SPRINGS	1,969	(371)
311	PUMPING EQUIPMENT	29,396	(11,155)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	44,746	(10,077)
331	TRANSMISSION & DISTRIBUTION MAINS	1,529	(496)
333	SERVICES	614	94
334	METERS & METER INSTALLATIONS	1,634	347
TOTAL		<u>\$82,333</u>	<u>\$(22,164)</u>

ZEPHYR SHORES UTILITY SYSTEM - 1427 - PASCO COUNTY
WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$223,388	\$ 0		\$223,388
LAND & LAND RIGHTS	4,896	0		4,896
CONSTRUCTION-WORK-IN-PROGRESS	127	0		127
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	30,620	(30,620)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(49,244)	0		(49,244)
ACCUMULATED DEPRECIATION	27,257	(19,681)	18, 26	7,576
ACCUMULATED AMORTIZATION OF CIAC	20,894	0		20,894
ACCUMULATED AMORTIZATION OF AA	(12,475)	12,475	13	0
OTHER REGULATORY ASSET	15,702	12,020	23	27,722
TOTAL	<u>\$261,165</u>	<u>\$(25,806)</u>		<u>\$235,359</u>

ZEPHYR SHORES UTILITY SYSTEM - 1427 - PASCO COUNTY
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
302	FRANCHISES	\$ 1,061	\$(381)
304	STRUCTURES & IMPROVEMENTS	38,978	8,927
307	WELLS & SPRINGS	8,602	6,795
309	SUPPLY MAINS	23,475	(8,205)
311	PUMPING EQUIPMENT	22,136	9,289
320	WATER TREATMENT EQUIPMENT	738	17,119
330	DISTRIBUTION RESERVOIRS & STANDPIPES	63,092	(9,608)
331	TRANSMISSION & DISTRIBUTION MAINS	34,450	(14,294)
333	SERVICES	2,015	(717)
334	METERS & METER INSTALLATIONS	28,841	(1,349)
TOTAL		<u>\$223,388</u>	<u>\$ 7,576</u>

ZEPHYR SHORES UTILITY SYSTEM - 1427 -PASCO COUNTY
WASTEWATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$297,457	\$ 0		\$ 297,457
LAND & LAND RIGHTS	44,384	0		44,384
CONSTRUCTION-WORK-IN-PROGRESS	0	0		0
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	61,586	(61,586)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(83,582)	0		(83,582)
ACCUMULATED DEPRECIATION	(59,323)	(56,825)	18, 22	(116,148)
ACCUMULATED AMORTIZATION OF CIAC	32,433	0		32,433
ACCUMULATED AMORTIZATION OF AA	(25,106)	25,106	13	0
EXTRAORDINARY ABANDONMENT (NET)	128,235	(128,235)	22	0
OTHER REGULATORY ASSET	53,673	(26,062)	23	27,611
TOTAL	<u>\$449,757</u>	<u>\$(247,602)</u>		<u>\$ 202,155</u>

ZEPHYR SHORES UTILITY SYSTEM - 1427
WASTEWATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE
351	ORGANIZATION	\$ 2,695	\$(777)
352	FRANCHISES	503	(231)
360	COLLECTION SEWERS -- FORCE	131,669	(63,282)
361	COLLECTION SEWERS -- GRAVITY	3,349	(1,263)
363	SERVICES	1,304	(540)
370	RECEIVING WELLS	29,781	(17,662)
371	PUMPING EQUIPMENT	128,156	(32,393)
TOTAL		<u>\$297,457</u>	<u>\$(116,148)</u>

LAKE COUNTY UTILITY SYSTEM – LAKE COUNTY
GENERAL RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$130,581	\$(130,581)	24	\$0
ACCUMULATED DEPRECIATION	(51,331)	51,331	24	0
TOTAL	<u>\$ 79,250</u>	<u>\$ (79,250)</u>		<u>\$0</u>

RATE BASE ADJUSTMENTS

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
1	To Add UPIS Approved in Order No. PSC-99-1399-PAA-WS and Correct Accumulated Depreciation											
	Tangerine – W	1,102			(141)							
	Tangerine – W				(4,064)							
2	To Remove Amount Booked in Excess of Interconnection Cost											
	Lake Gibson Estates – WW	(139,957)			15,563							
3	To Remove Cost Included in Extraordinary Abandonment Calculation											
	Lake Gibson Estates – WW	(11,200)			1,161							
4	To Reflect UPIS Item Moved Between Systems											
	Gibsonia Estates – W	1,268			(582)							
	Lake Gibson Estates – W	(634)			291							
	Lake Gibson Estates – WW	(634)			291							
5	To Remove Unsupported UPIS Additions											
	Beecher's Point – WW	(49,154)			3,067							
6	To Correct True-up Adjustment Errors											
	Hermits Cove – W	(3,789)			3,774							
7	To Record Plant Retirement											
	Florida Central Commerce Park – WW	(10,561)			10,560							
8	To Record Plant Retirement											

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
	Jungle Den – WW	(34,102)			24,170							
9	To Correct Land and Land Rights to Last Rate Case											
	Carlton Village – W		1,134									
	Fern Terrace – W		(1,613)									
	Harmony Homes – W		(903)									
	Hobby Hills – W		(1,423)									
	Holiday Haven – W		(46)									
	Holiday Haven – WW		(13,995)									
	Jungle Den – W		(301)									
	Piney Woods – W		(4,234)									
	Silver Lake Estates / Western Shores – W		(2,174)									
	Skycrest – W		(1,230)									
	Venetian Village – W		(2,621)									
	Venetian Village – WW		14									
10	To Correct Value of Land Purchase											
	Beecher's Point – WW		(3,087)									
11	To Remove Nontransferable Acquisition Adjustment (AA) and Accumulated Amortization of AA											
	Chuluota – W							(23,325)		15,983		
	Palm Port – W							30,746		(20,411)		
	Palm Port – WW							65,065		(42,567)		
	Park Manor – WW							13,453		(8,920)		
	Picciola Island – W							(9,400)		6,355		
	Silver Lake Estates / Western Shores – W							26,095		(21,831)		
	Venetian Village – W							(17,500)		10,589		

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
	Venetian Village – WW								(17,500)	11,422		
12	To Remove Unsubstantiated CWIP											
	Gibsonia Estates – W	(2,456)				2,456						
	Lake Gibson Estates – W					(4,578)						
	Lake Gibson Estates – WW					(120,051)						
13	To Remove Unapproved Acquisition Adjustment (AA) and Accumulated Amortization of AA											
	Beecher 's Point – W								(2,578)	1,668		
	Beecher 's Point – WW								5,640	(1,564)		
	Carlton Village – W								(1,055)	1,306		
	East Lake Harris Estates – W								(8,628)	2,125		
	Fern Terrace – W								(2,939)	1,209		
	Florida Central Commerce Park – WW								(41,452)	16,609		
	Friendly Center – W								(1,911)	538		
	Gibsonia Estates – W								(47,033)	7,367		
	Grand Terrace – W								40,155	(9,817)		
	Harmony Homes – W								3,094	(1,300)		
	Hermits Cove – W								(3,285)	1,752		
	Hobby Hills – W								(8,226)	2,251		
	Holiday Haven – W								(30,847)	9,103		
	Holiday Haven – WW								(52,556)	20,280		
	Imperial Mobile Terrace – W								(26,299)	11,291		
	Interlachen Lakes Estates – W								1,188	(1,284)		
	Jungle Den – W								(6,371)	3,155		
	Jungle Den – WW								(28,057)	10,909		
	Kingswood – W								(10,082)	3,843		
	Lake Gibson Estates – W								(3,202)	1,686		

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
	Lake Gibson Estates – WW								(3,188)	1,676		
	Leisure Lakes – W								(87,469)	32,783		
	Leisure Lakes – WW								45,098	(15,550)		
	Morningview – W								(5,196)	1,474		
	Morningview – WW								(9,242)	1,126		
	Oakwood – W								(50,067)	20,072		
	Orange Hill / Sugar Creek – W								(1,555)	859		
	Palm Port – W								111	12,265		
	Palm Port – WW								14,753	23,553		
	Palm Terrace – W								(386,864)	158,480		
	Palm Terrace – WW								283,306	(115,211)		
	Palms Mobile Home Park – W								(8,699)	2,350		
	Park Manor – WW								18,050	(9,292)		
	Picciola Island – W								(17,960)	(554)		
	Piney Woods – W								29,294	(7,962)		
	Pomona Park – W								22,728	(6,318)		
	Quail Ridge – W								108,125	(30,861)		
	River Grove – W								(415)	(1,195)		
	Silver Lake Estates / Western Shores – W								(125,546)	66,259		
	Silver Lake Oaks – W								22,516	(6,087)		
	Silver Lake Oaks – WW								2,962	(396)		
	Skycrest – W								(4,711)	1,462		
	Stone Mountain – W								(562)	96		
	St. Johns Highlands – W								(465)	(80)		
	Sunny Hills – W								188,733	(48,840)		
	Sunny Hills – WW								78,973	(20,435)		
	Tangerine – W								(129,006)	12,898		

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
	Tomoka - W								(31,870)	3,585		
	Valencia Terrace - W								2,990	(710)		
	Valencia Terrace - WW								15,938	(3,784)		
	Venetian Village - W								15,435	(10,301)		
	Venetian Village - WW								9,802	(12,352)		
	Welaka / Saratoga Harbour - W								(8,225)	4,477		
	Wootens - W								(3,607)	1,847		
	Zephyr Shores - W								(30,620)	12,475		
	Zephyr Shores - WW								(61,586)	25,106		
14	To Correct Land, CIAC, and Accumulated Amortization of CIAC Balances to 2000 Transfer Order											
	Tomoka - W	47,647	2,000		(14,583)		(46,878)	35,795				
15	To Retire Generator											
	Lake Gibson Estates - W	(36,611)			36,611							
16	To Remove 1995 Rate Case Adjustments											
	Gibsonia Estates - W				42,111							
	Lake Gibson Estates - W				(10,768)							
	Lake Gibson Estates - WW				(4,554)							
	Orange Hill / Sugar Creek - W				(2,748)							
17	To Remove Accumulated Depreciation Balance for Retirement Erroneously Booked											
	Gibsonia Estates - W				(31,634)							
18	To Remove Accumulated Depreciation Balances Posted to Miscellaneous Equipment in 2003											
	Beecher's Point - W				(5,668)							

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
	Beecher's Point - WW				(5,668)							
	Carlton Village - W				(3,189)							
	East Lake Harris Estates - W				(5,729)							
	Fern Terrace - W				(9,031)							
	Florida Central Commerce Park - WW				(1,695)							
	Friendly Center - W				(890)							
	Gibsonia Estates - W				(17,945)							
	Grand Terrace - W				(2,822)							
	Harmony Homes - W				(5,738)							
	Hermits Cove - W				(1,748)							
	Hobby Hills - W				(4,374)							
	Holiday Haven - W				(10,908)							
	Holiday Haven - WW				(10,908)							
	Imperial Mobile Terrace - W				(1,963)							
	Interlachen Lakes Estates - W				(7,079)							
	Jungle Den - W				(9,112)							
	Jungle Den - WW				(9,112)							
	Kingswood - W				(2,058)							
	Lake Gibson Estates - W				(24,151)							
	Lake Gibson Estates - WW				(24,151)							
	Leisure Lakes - W				9,911							
	Leisure Lakes - WW				9,911							
	Morningview - W				(805)							
	Morningview - WW				(805)							
	Oakwood - W				(3,859)							
	Orange Hill / Sugar Creek - W				(18,649)							
	Palm Port - W				(3,125)							

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
	Skycrest – W											2,751
	Stone Mountain – W											166
	St. Johns Highlands – W											2,007
	Sunny Hills – W											19,101
	Sunny Hills – WW											(8,910)
	Valencia Terrace – W											10,238
	Valencia Terrace – WW											(14,692)
	Venetian Village – W											3,625
	Venetian Village – WW											(4,371)
	Welaka / Saratoga Harbour – W											3,548
	Wootens – W											693
	Zephyr Shores – W											12,020
	Zephyr Shores – WW											(26,062)
24	To Correct General Plant and Accumulated Depreciation											
	General Plant	(130,581)			51,331							
25	To Correct Retirement of Plant and Accumulated Depreciation That Appeared to Have Been Posted Twice											
	Pomona Park – W	7,541			(7,541)							
26	To Remove General Plant Not Sold											
	Hermits Cove – W				(2,144)							
	Orange Hill / Sugar Creek – W				(2,175)							
	Palm Terrace – WW				(6,644)							
	Zephyr Shores – W				(1,585)							
27	To Remove Retired Assets Not Sold											

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
	Carlton Village – W				(103)							
	Gibsonia Estates – W				(2,422)							
	Hermits Cove – W				(5,303)							
	Imperial Mobile Terrace – W				(3,246)							
	Interlachen Lake Estates – W				(4,932)							
	Morningview – W				(2,420)							
	Palm Port – W				(864)							
	Piney Woods – W				(5,715)							
	Silver Lake Oaks – W				(1,609)							
	Sunny Hills – W				(3,157)							
	Valencia Terrace – W				(1,385)							
28	To Remove Assets Not Sold											
	East Lake Harris Estates – W				(13,114)							
	Fern Terrace – W				(2,392)							
	Friendly Center – W				(424)							
	Grand Terrace – W				(647)							
	Hermits Cove – W				(60,879)							
	Hobby Hills – W				(2,775)							
	Interlachen Lakes Estates – W				(16,351)							
	Morningview – W				(1,537)							
	Palm Port – W				(7,976)							
	Palm Port – WW				(2,391)							
	Palm Terrace – W				(2,430)							
	Palm Terrace – WW				(15,033)							
	Palms Mobile Home Park – W				(2,237)							
	Park Manor – WW				(3,255)							

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
32	To Remove CWIP Paid and Closed Prior to Transfer											
	Leisure Lakes - W					(1,927)						
33	To Correct UPIS and Land Transfer Balance											
	Palm Terrace - W	1,255	(1,255)									
	Palm Terrace - WW	(2,515)	2,515									
34	To Reconcile to Previous Rate Case											
	Chuluota - W							1,441		939		
	Chuluota - WW							2,010				
35	To Reduce Overstated Land Balance											
	Chuluota - WW		(9,205)									
36	To Remove Accumulated Depreciation Posted to Miscellaneous Equipment in 2003											
	Chuluota - W				(5,399)							
	Chuluota - WW				(5,399)							
37	To Correct CWIP Balances per Documentation											
	Chuluota - W					(13,873)						
	Chuluota - WW					11,897						
38	To Correct Approved Acquisition Adjustment (AA) and Accumulated Amortization of AA											
	Chuluota - W							(45,065)		15,307		

Adj. No.	System Name	UPIS	Land	PHFU	Accum. Depre.	CWIP	CIAC	Accum. Amort. of CIAC	Acquist. Adj. (AA)	Accum. Amort. of AA	Extraord. Aband.	Other Reg Asset
39	To Correct Other Regulatory Assets Based upon Order No. PSC-99-1794-FOF-WS											
	Chuluota - W											16,406
	Chuluota - WW											(8,343)
40	To Remove Excess Accumulated Depreciation with Zero Plant											
	Beecher's Point - WW				(12,535)							
	Lake Gibson Estates - W				(1,264)							
	St. Johns Highlands - W				(13,451)							
	Total Adjustments	(363,381)	(39,648)	(18,380)	(946,562)	(126,076)	(259,349)	40,182	(309,914)	140,908	(215,216)	41,307