

# **CLASS "A" OR "B"**

## **WATER and/or WASTEWATER UTILITIES**

(Gross Revenue of More Than \$200,000 Each)

# **ANNUAL REPORT**

**OF**

WS819-04-AR; SU821-04-AR; WS822-04-AR; WU827-04-AR

**AquaSource Utility, Inc.**

**d/b/a Aqua Utilities Florida, Inc.**

Exact Legal Name of Respondent

**Various**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



05 APR 12 PM 9:49  
ECONOMIC REGULATION  
PUBLIC SERVICE

PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2004**

***Cronin, Jackson, Nixon & Wilson***  
**CERTIFIED PUBLIC ACCOUNTANTS, P.A.**

JAMES L. CARLSTEDT, C.P.A.  
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April 4, 2005

Officers and Directors  
AquaSource Utility, Inc.  
d/b/a Aqua Utilities Florida, Inc.

We have compiled the 2004 Annual Report of AquaSource Utility, Inc., d/b/a Aqua Utilities Florida, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of AquaSource Utility, Inc., d/b/a Aqua Utilities Florida, Inc. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

*Cronin, Jackson, Nixon & Wilson*  
CRONIN, JACKSON, NIXON & WILSON

# TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
EXECUTIVE SUMMARY			
Certification	E-1	Business Contracts With Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
<del>Parent/Affiliate Organization Chart</del>	<del>E-5</del>		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances From Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense		Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current and Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid Of Construction	F-22
Accounts Receivable From Associated Companies	F-12	Accum. Amortization of C.I.A.C.	F-23
Notes Receivable From Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income For Federal Income Taxes	F-23
Miscellaneous Current and Accrued Assets	F-12		

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water,	
Basis for Water Depreciation Charges	W-5	Source Supply	W-11
Analysis of Entries in Water Depreciation		Water Treatment Plant Information	W-12
Reserve	W-6	Calculation of ERC's	W-13
Contributions in Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions in Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Basis for Wastewater Depreciation Charges	S-5	Wastewater Treatment Plant Information	S-11
Analysis of Entries in Wastewater Depreciation		Calculation of ERC's	S-12
Reserve	S-6	Other Wastewater System Information	S-13



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# **EXECUTIVE SUMMARY**

# CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: AquaSource Utility, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2004</b>
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I HEREBY CERTIFY, to the best of my knowledge and belief:

<b>YES</b> ( <input checked="" type="checkbox"/> )	<b>NO</b> (    )	1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
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<b>YES</b> ( <input checked="" type="checkbox"/> )	<b>NO</b> (    )	2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
---	---------------------	--

<b>YES</b> ( <input checked="" type="checkbox"/> )	<b>NO</b> (    )	3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
---	---------------------	---

<b>YES</b> ( <input checked="" type="checkbox"/> )	<b>NO</b> (    )	4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
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## Items Certified

1. ( <input checked="" type="checkbox"/> )	2. (    )	3. ( <input checked="" type="checkbox"/> )	4. ( <input checked="" type="checkbox"/> )
---	--------------	---	---

\_\_\_\_\_  
 (signature of the chief executive officer of the utility)

1. ( <input checked="" type="checkbox"/> )	2. ( <input checked="" type="checkbox"/> )	3. ( <input checked="" type="checkbox"/> )	4. ( <input checked="" type="checkbox"/> )
---	---	---	---

\_\_\_\_\_  
 (signature of the chief financial officer of the utility)

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

## ANNUAL REPORT OF

YEAR OF REPORT December 31, 2004
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AquaSource Utility, Inc.  
 (Exact Name of Utility)

County: Various

List below the exact mailing address of the utility for which normal correspondence should be sent:

6960 Professional Parkway East  
 Suite 400  
 Sarasota, FL 34240

Telephone: ( 941 ) 907-7411

e-Mail Address: N/A

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number

N/A

Name and address of person to whom correspondence concerning this report should be addressed:

Robert C. Nixon, CPA  
 Cronin, Jackson, Nixon & Wilson, CPA's, PA  
 2560 Gulf-to-Bay Blvd, Suite 200  
 Clearwater, Florida 34625

Telephone: ( 727 ) 791-4020

List below the address of where the utility's books and records are located:

6960 Professional Parkway East  
 Suite 400  
 Sarasota, FL 34240

Telephone: ( 941 ) 907-7411

List below any groups auditing or reviewing the records and operations:

Cronin, Jackson, Nixon and Wilson, CPA's

Date of original organization of the utility: August 25, 1995

Check the appropriate business entity of the utility as filed with the Internal Revenue Service:

Individual

☐

Partnership

☐

Sub S Corporation

☐

1120 Corporation

☒

List below every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the utility:

	Name	Percent Ownership	
1.	Aqua America	100.0	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

**UTILITY NAME:** AquaSource Utility, Inc.

**YEAR OF REPORT**  
December 31, 2004

## DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Nance Guth (941) 907-7411	Assistant Regional Controller	Aqua Utilities Florida, Inc	All utility matters
Martin Freidman (850) 877-6555	Attorney	Rose, Sundstrom & Bentley	Legal matters
Robert Nixon (727) 791-4020	CPA	Cronin, Jackson, Nixon and Wilson, CPA's	Accounting and rate matters

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

**UTILITY NAME:** AquaSource Utility, Inc.

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

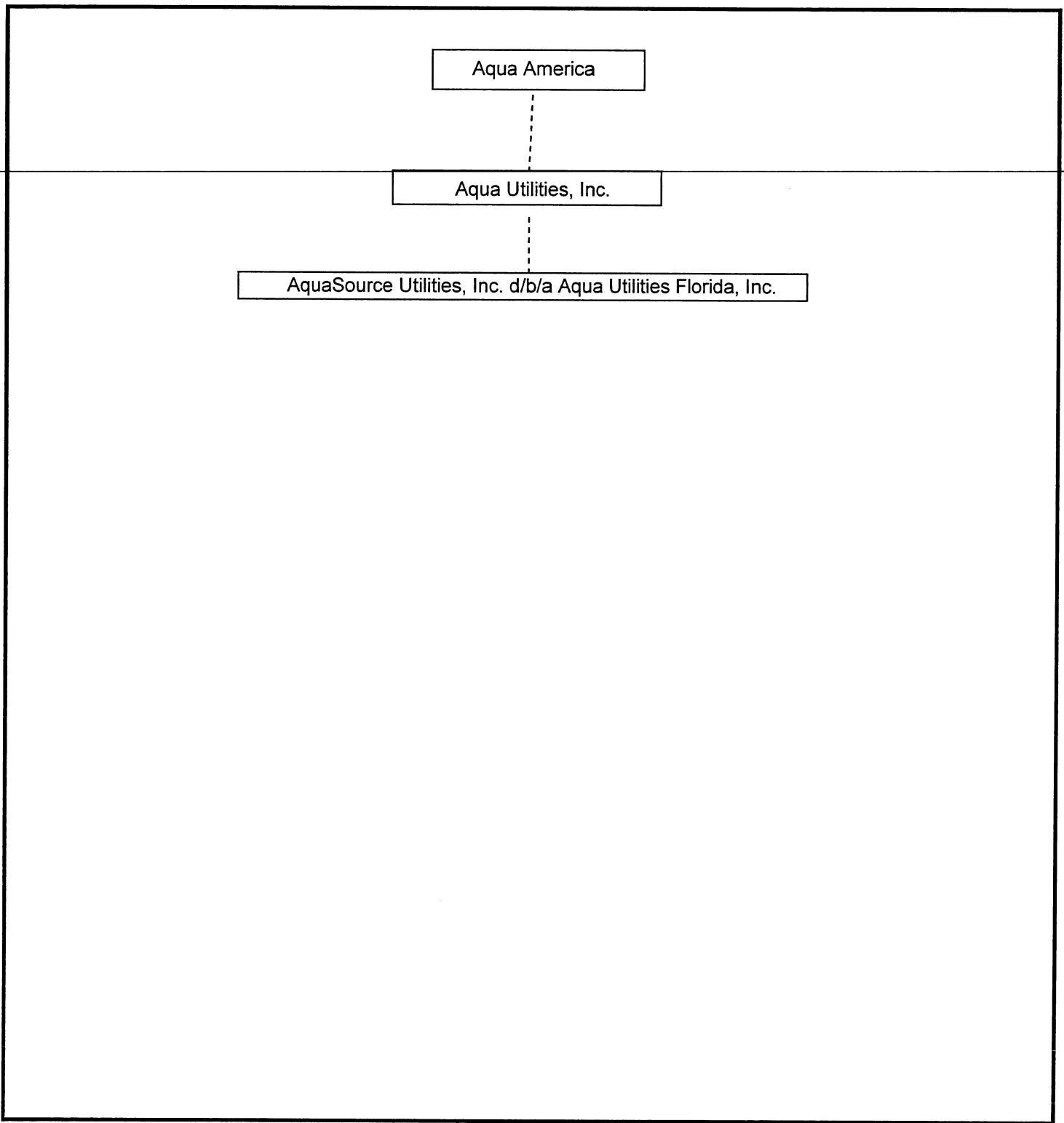
- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

- A. AquaSource Utility, Inc. was formed in 1998, and acquired several existing systems in various counties throughout the State as follows:  
J Swiderski Utilities (Kings Cove (organized 1990) Water and Wastewater; Summit Chase & Tavares Ridge (organized 1990), Water and Wastewater; and 48 Estates (organized 1990), Water only, Lake County; Sebring Lakes (Organized 1989), Highlands County, Water Only; Village Water (organized 1972), Polk County, Water and Wastewater; Lake Josephine (organized 1979), Highlands County, Water Only; and South Seas (organized 1975), Lee County, Wastewater Only  
On February 3, 2003, acquisition of the stock of the Utility's parent by Aqua America was approved in Order No. PSC-03-0163-FOF-WS, Issued February 3, 2003. Transfer of the stock from DQE was completed in June, 2003
- B. AquaSource Utilities, Inc., provides water and wastewater services as listed in Item A (above).
- C. AquaSource Utilities is dedicated to providing quality water and wastewater services to its customers while earning a fair return on investment for its shareholders.
- D. The major operating divisions, and services provided are listed in Item A (above)
- E. Current growth is static, and future growth patterns are uncertain.
- F. None

**UTILITY NAME:** AquaSource Utility, Inc.

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/99

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: AquaSource Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2004
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### COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Nicholas DeBenedictis	Chairman	1 %	\$ None
Richard D Hugus	President	1 %	\$ None
Glenn P LaBrecque	Vice President-Operations	10 %	\$ None
Roy H Stahl	Vice President/Secretary	1 %	\$ None
Kathy L Pape	Vice President/Treasurer	1 %	\$ None
James Chukinas	Controller	1 %	\$ None
Robert A Rubin	Assistant Treasurer	1 %	\$ None
Maria Gordiany	Assistant Secretary	1 %	\$ None
Nance Guth	Assistant Secretary	10 %	\$ None

### COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Nicholas DeBenedictis	Director	1	\$ None \$ \$ \$ \$ \$ \$ \$ \$

**YEAR OF REPORT**  
December 31, 2004

List all contracts, agreements, and other business arrangements entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None		\$	



UTILITY NAME: AquaSource Utility, Inc.

<b>YEAR OF REPORT</b> December 31, 2004
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### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Nicholas DeBenedictis Richard D Hugus Roy H Stahl Kathy L Pape James Chukinas Robert A Rubin Maria Gordiany	Utility Executive Utility Executive Utility Executive Utility Executive Utility Executive Utility Executive Utility Executive	Chairman President Vice President/Secretary Vice President/Treasurer Controller Assistant Treasurer Assistant Secretary	Aqua America Aqua Utilities Florida, Inc. 762 W. Lancaster Avenue Bryn Mawr, PA 19010 Same Same Same
Glenn P LaBrecque Nance Guth	Utility Executive Utility Executive	Vice President-Operations Assistant Secretary	Aqua Utilities Florida, Inc. 6960 Professional Pkwy East #400 Sarasota, Fl

<b>YEAR OF REPORT</b> December 31, 2004
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UTILITY NAME: AquaSource Utility, Inc.

**YEAR OF REPORT**  
December 31, 2004

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

- |   |  |
|---|--|
| - management, legal and accounting services | - material and supplies furnished                |
| - computer services                         | - leasing of structures, land and equipment      |
| - engineering & construction services       | - rental transactions                            |
| - repairing and servicing of equipment      | - sale, purchase or transfer of various products |

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Aqua America	Management, accounting, supervision, labor	Open	P	\$ 32,954

**UTILITY NAME:** AquaSource Utility, Inc.

## YEAR OF REPORT

December 31, 2004

## BUSINESS TRANSACTIONS WITH RELATED PARTIES

## Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

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# **FINANCIAL SECTION**

## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 6,235,906	\$ 5,843,099
108-110	Less: Accumulated Depreciation and Amortization	F-8	(2,884,435)	(2,622,931)
Net Plant			3,351,471	3,220,168
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			3,351,471	3,220,168
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
CURRENT AND ACCRUED ASSETS				
131	Cash			
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	65,791	48,109
145	Accounts Receivable from Associated Companies	F-12		1,239,186
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments		855	1,787
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			32,293
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			66,646	1,321,375

\* Not Applicable for Class B Utilities

## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	38,859	
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		269,450	
Total Deferred Debits			308,309	
TOTAL ASSETS AND OTHER DEBITS			\$ 3,726,426	\$ 4,541,543

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 812	\$ 812
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		3,815,627	3,815,628
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(1,565,884)	(1,589,054)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			2,250,555	2,227,386
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt				
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		1,313	15,266
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	715,660	1,503,711
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		19,199	15,171
236	Accrued Taxes		40,519	80,944
237	Accrued Interest	F-19	647	484
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	20,693	
Total Current and Accrued Liabilities			798,031	1,615,576

\* Not Applicable for Class B Utilities



## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		10,986	
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves			10,986	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	1,415,656	1,402,306
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(748,802)	(703,725)
Total Net C.I.A.C.			666,854	698,581
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 3,726,426</b>	<b>\$ 4,541,543</b>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 1,091,860	\$ 1,046,552
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		1,091,860	1,046,552
401	Operating Expenses	F-3(b)	954,788	1,012,721
403	Depreciation Expense	F-3(b)	252,159	261,499
	Less: Amortization of CIAC	F-22	(56,642)	(45,077)
	Net Depreciation Expense		195,517	216,422
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	102,986	115,596
409	Current Income Taxes	W/S-3	(104,731)	(110,272)
410.10	Deferred Federal Income Taxes	W/S-3		(145,289)
410.11	Deferred State Income Taxes	W/S-3		(15,140)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses		1,148,560	1,074,038
	Net Utility Operating Income		(56,700)	(27,486)
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			53,166
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		(56,700)	25,680

\* For each account, column e should agree with columns f, g + h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

<b>WATER SCHEDULE W-3* (f)</b>	<b>SEWER SCHEDULE S-3* (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ 386,233 N/A	\$ 660,319	N/A
386,233	660,319	-
505,097	507,624	
59,869 (9,650)	201,630 (35,427)	
50,219	166,203	-
54,521 (76,615) (145,289) (15,140)	61,075 (33,657)	
372,793	701,245	
13,440	(40,926)	
53,166		
66,606	(40,926)	N/A

\* Total of Schedules W-3/S-3 for all rate groups

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ (56,700)	\$ 25,680
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		356	160
421	Miscellaneous Nonutility Revenue		754	
426	Miscellaneous Nonutility Expenses		(2,672)	(804)
Total Other Income and Deductions			(1,562)	(644)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	(68)	1,861
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			(68)	1,861
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions		(1,119,167)	
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			(1,119,167)	
<b>NET INCOME</b>			(1,177,361)	23,175

Explain Extraordinary Income:

## SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,694,240	\$ 4,305,333
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(548,042)	(2,336,393)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(692,394)	(723,262)
252	Advances for Construction	F-20		
Subtotal			453,804	1,245,678
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	226,461	522,341
Subtotal			680,265	1,768,019
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		63,137	63,453
	Other (Specify): Completed Construction not Classified		-	-
RATE BASE			\$ 743,402	\$ 1,831,472
NET UTILITY OPERATING INCOME			\$ 13,440	\$ (40,926)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			1.81 %	-- %

## 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 Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (2) (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 2,250,555	99.15 %	9.68 %	9.60 %
Preferred Stock		%	- %	%
Long Term Debt		%	- %	%
Customer Deposits	19,199	0.85 %	6.00 %	0.0510 %
Tax Credits - Zero Cost		%	- %	%
Tax Credits - Weighted Cost		%	- %	%
Deferred Income Taxes		%	- %	%
Other (Explain)		%	- %	%
Notes Payable - Assoc Co		%	8.00 %	%
Total	\$ 2,269,754	100.00 %		9.65 %

(1) Should equal amounts on Schedule F-6, Column (g).

(2) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.  
The current leverage formula is being used pending receipt of the transfer order  
Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>9.68</u> %
Commission order approving Return on Equity:	<u>Unknown-Leverage Formula used</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>None</u> %
Commission order approving AFUDC rate:	<u></u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

## SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	SIMPLE AVERAGE PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$ 2,250,555	\$ -	\$ -	\$ -	\$ 2,250,555
Preferred Stock	-				
Long Term Debt					
Customer Deposits	19,199				19,199
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					
Deferred Income Taxes					
Other (Explain):					
Notes Payable - Assoc Co	-				
Total	\$ 2,269,754	\$ -	\$ -	\$ -	\$ 2,269,754

**(1) Explain below all adjustments made in Columns (e) and (f)**

UTILITY NAME: AquaSource Utility, Inc.

**YEAR OF REPORT**  
**December 31, 2004**

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 1,694,240	\$ 4,305,333	N/A	\$ 5,999,573
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	240,367	(4,034)		236,333
106	Completed Construction Not Classified				
Total Utility Plant		\$ 1,934,607	\$ 4,301,299	N/A	\$ 6,235,906

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment				
	None	\$ -	\$ -	\$ -	\$ -
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Total Plant Acquisition Adjustment		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization				
		\$ -	\$ -	\$ -	\$ -
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -



## ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 488,170	\$ 2,134,761	N/A	\$ 2,622,931
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	59,869	201,630		261,499
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Salvage				
Other Credits (specify) :				
Total credits	59,869	201,630		261,499
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				
Correct rounding	3	2		5
Total debits	3	2		5
Balance end of year	\$ 548,042	\$ 2,336,393	N/A	\$ 2,884,435

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

- (1) Account 108 for Class B utilities.  
(2) Not applicable for Class B utilities.  
(3) Account 110 for Class B utilities.

**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
None	\$ -	-	\$ -
Total	\$ -		\$ -

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
None	\$ -	\$ -	\$ -	\$ -
Total Nonutility Property	\$ -	\$ -	\$ -	\$ -

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): None	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): None	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: AquaSource Utility, Inc.

**YEAR OF REPORT**  
**December 31, 2004**

**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123-127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): N/A	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (ACCT. 125): N/A	\$ -	\$ -
Total Other Investments		\$ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
Total Special Funds		\$ -

**ACCOUNTS AND NOTES RECEIVABLE - NET****ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 49,538	
Wastewater	23,414	
Other		
Total Customer Accounts Receivable		\$ 72,952
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		72,952
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ 9,979	
Add: Provision for uncollectables for current year	17,599	
Collections of accounts previously written off	-	
Utility accounts	-	
Others		
Total Additions	17,599	
Deduct accounts written off during year:		
Utility accounts	20,417	
Others		
Total accounts written off	20,417	
Balance end of year		7,161
Total Accounts and Notes Receivable - Net		\$ 65,791

UTILITY NAME: AquaSource Utility, Inc.

**YEAR OF REPORT**  
**December 31, 2004**

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ -
Total	\$ -

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -

UTILITY NAME: AquaSource Utility, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2004</b>
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
N/A	\$ -	\$ -
Total Unamortized Debt Discount and Expense		
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
Total Extraordinary Property Losses	\$ -

UTILITY NAME: AquaSource Utility, Inc.

**YEAR OF REPORT**  
**December 31, 2004**

**MISCELLANEOUS DEFERRED DEBITS**  
**ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1):		
Accrued rate case expense-undocketed	\$ -	\$ 109
Total Deferred Rate Case Expense	\$ -	\$ 109
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Other Deferred debits-Summit Chase	\$ -	\$ 6,000
Other Deferred debits-Village Water		30,000
Other Deferred debits-South Seas		2,750
Total Other Deferred Debits	NONE	\$ 38,750
REGULATORY ASSETS (Class A Utilities: Account 186.3):		
None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	\$ 38,859

UTILITY NAME: AquaSource Utility, Inc.

**YEAR OF REPORT**  
**December 31, 2004**

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		1,000
Shares issued and outstanding		812
Total par value of stock issued	\$ -	\$ 812
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (I.e.. Prime + 2%, etc)



**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.  
 2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit)	\$ (1,589,054)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____	_____ _____
	Total Credits	
	Debits: Correct rounding error	5
	Total Debits	5
435	Balance transferred from Income	23,175
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total appropriations of Retained Earnings	
437	Dividends declared: Preferred stock dividends declared	_____ _____
438	Common stock dividends declared	_____ _____
	Total Dividends Declared	
	Year end Balance	(1,565,884)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	
	Total Retained Earnings (Deficit)	\$ (1,565,884)

Notes to Statement of Retained Earnings:

UTILITY NAME: AquaSource Utility, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2004</b>
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**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
Total	\$ -

**OTHER LONG TERM DEBT**  
**ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			NONE

\* For variable rate obligations, provide the basis for the rate. (I.e.. Prime + 2%, etc)

## NOTES PAYABLE (ACCTS. 232 AND 234)

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232): N/A			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ -
	%		
N/A	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			

\* For variable rate obligations, provide the basis for the rate. (i.e.. Prime +2%, etc)

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Due to AquaSource	\$ 715,660
Total	\$ 715,660

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Long Term Debt	\$ 184		\$ -	\$ 184	\$ -
Assoc co debt	-	427.1	456	153	303
Total Account No. 237.1	184		456	337	303
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	300	427.4	1,090	1,046	344
			315	315	
Total Account 237.2	300		1,405	1,361	344
Total Account 237 (1)	\$ 484		\$ 1,861	\$ 1,698	\$ 647
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 1,861		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 1,861		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest

(2) Must agree to F-3(c), Current Year Interest Expense

UTILITY NAME: AquaSource Utility, Inc.

**YEAR OF REPORT**  
**December 31, 2004**

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Accrued Salary-Swidorski	\$ 10,124
Accrued Salary-Sebring Lakes	812
Accrued Salary-Village Water	2,714
Accrued Salary-Lake Josephine	5,822
Accrued Salary-South Seas	1,221
Total Miscellaneous Current and Accrued Liabilities	\$ 20,693

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
None			\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Total	\$ -		\$ -	\$ -	\$ -

\* Report advances separately by reporting group, designating water or wastewater in column (a)

**YEAR OF REPORT**  
**December 31, 2004**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)		
N/A	\$ -	\$ -
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 679,044	\$ 723,262	N/A	\$ 1,402,306
Add credits during year:	13,350	-		13,350
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 692,394	\$ 723,262	\$ 723,262	\$ 1,415,656

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year _ _ _ _ _	\$ 216,811	\$ 486,914	N/A	\$ 703,725
Debits during year:	9,650	35,427		45,077
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 226,461	\$ 522,341		\$ 748,802

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES  
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	F-3 (c)	\$ 23,175
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
Deferred income taxes	_____	160,429
Current tax benefit	_____	110,272
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income	_____	\$ 293,876
Computation of tax:		
The tax return has not been prepared. The Company expects to report a loss.		



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# **WATER OPERATION SECTION**

**UTILITY NAME:** AquaSource Utility, Inc.

## WATER LISTING OF SYSTEM GROUPS

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

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

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

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

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)	\$ 352,549
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(140,403)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(94,663)
252	Advances for Construction	F-20	
Subtotal			117,483
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	48,065
Subtotal			165,548
114	Plus or Minus:		
	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,988
	Other (Specify): Completed Construction not Classified		-
WATER RATE BASE			\$ 173,536
UTILITY OPERATING INCOME		W-3	\$ (20,333)
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			-- %

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 354,699
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(129,878)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(47,874)
252	Advances for Construction	F-20	
Subtotal			176,947
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	28,515
Subtotal			205,462
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,503
	Other (Specify):		-
WATER RATE BASE			\$ 212,965
UTILITY OPERATING INCOME		W-3	\$ (20,873)
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			- - %

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Sebring Lakes / Highlands

YEAR OF REPORT  
 December 31, 2004

**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)	\$ 315,624
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(59,747)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(321,002)
252	Advances for Construction	F-20	
	Subtotal		(65,125)
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	58,416
	Subtotal		(6,709)
114	Plus or Minus:		
	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,555
	Other (Specify):		-
	WATER RATE BASE		\$ 846
	UTILITY OPERATING INCOME	W-3	\$ (36,886)
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		- - %

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

**YEAR OF REPORT**  
**December 31, 2004**

**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)	\$ 102,386
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(24,974)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(2,000)
252	Advances for Construction	F-20	
Subtotal			75,412
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	52
Subtotal			75,464
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		18,116
	Other (Specify): Completed Construction not Classified		-
WATER RATE BASE			\$ 93,580
UTILITY OPERATING INCOME		W-3	\$ 125,823
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			134.46 %

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
 December 31, 2004

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)	\$ 72,935
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(40,280)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(11,900)
252	Advances for Construction	F-20	
	Subtotal		20,755
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	6,789
	Subtotal		27,544
114	Plus or Minus:		
	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,880
	Other (Specify):		-
	WATER RATE BASE		\$ 30,424
	UTILITY OPERATING INCOME	W-3	\$ (1,140)
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		- - %

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT  
 December 31, 2004

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)	\$ 496,047
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(152,760)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(214,955)
252	Advances for Construction	F-20	
	Subtotal		128,332
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	84,624
	Subtotal		212,956
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		19,097
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 232,053
	UTILITY OPERATING INCOME	W-3	\$ (33,151)
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		-- %

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



WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 60,108
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		60,108
401	Operating Expenses	W-10(a)	63,901
403	Depreciation Expense	W-6(a)	17,374
	Less: Amortization of CIAC	W-8(a)	(3,253)
	Net Depreciation Expense		14,121
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,080
408.11	Property Taxes		5,448
408.12	Payroll Taxes		1,214
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		12,742
409.1	Income Taxes	F-16	(10,435)
410.10	Deferred Federal Income Taxes		112
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		80,441
	Utility Operating Income (Loss)		(20,333)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (20,333)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 50,653
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		50,653
401	Operating Expenses	W-10(a)	60,021
403	Depreciation Expense	W-6(a)	15,795
	Less: Amortization of CIAC	W-8(a)	(1,589)
	Net Depreciation Expense		14,206
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,279
408.11	Property Taxes		5,049
408.12	Payroll Taxes		1,298
408.13	Other Taxes & Licenses		1
408	Total Taxes Other Than Income		8,627
409.1	Income Taxes	F-16	(11,328)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		71,526
	Utility Operating Income (Loss)		(20,873)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (20,873)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 11,790
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		11,790
401	Operating Expenses	W-10(a)	60,438
403	Depreciation Expense	W-6(a)	5,356
	Less: Amortization of CIAC	W-8(a)	(4,351)
	Net Depreciation Expense		1,005
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		531
408.11	Property Taxes		3,653
408.12	Payroll Taxes		347
408.13	Other Taxes & Licenses		150
408	Total Taxes Other Than Income		4,681
409.1	Income Taxes	F-16	(17,448)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		48,676
	Utility Operating Income (Loss)		(36,886)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		73
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (36,813)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 110,977
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		110,977
401	Operating Expenses	W-10(a)	144,924
403	Depreciation Expense	W-6(a)	2,187
	Less: Amortization of CIAC	W-8(a)	(26)
	Net Depreciation Expense		2,161
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		4,994
408.11	Property Taxes		10,550
408.12	Payroll Taxes		1,088
408.13	Other Taxes & Licenses		699
408	Total Taxes Other Than Income		17,331
409.1	Income Taxes	F-16	(18,721)
410.10	Deferred Federal Income Taxes		(145,401)
410.11	Deferred State Income Taxes		(15,140)
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		(14,846)
	Utility Operating Income		125,823
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		47
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 125,870

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 28,019
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		28,019
401	Operating Expenses	W-10(a)	23,039
403	Depreciation Expense	W-6(a)	5,204
	Less: Amortization of CIAC	W-8(a)	(431)
	Net Depreciation Expense		4,773
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,261
408.11	Property Taxes		257
408.12	Payroll Taxes		460
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,978
409.1	Income Taxes	F-16	(631)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		29,159
	Utility Operating Income (Loss)		(1,140)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (1,140)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 124,686
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		124,686
401	Operating Expenses	W-10(a)	152,774
403	Depreciation Expense	W-6(a)	13,953
	Less: Amortization of CIAC	W-8(a)	
	Net Depreciation Expense		13,953
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,611
408.11	Property Taxes		209
408.12	Payroll Taxes		3,234
408.13	Other Taxes & Licenses		108
408	Total Taxes Other Than Income		9,162
409.1	Income Taxes	F-16	(18,052)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		157,837
	Utility Operating Income (Loss)		(33,151)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		53,046
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 19,895

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Kings Cove / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	918			918
303	Land and Land Rights	1,901			1,901
304	Structure and Improvements	160,017	807		160,824
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	10,000			10,000
308	Infiltration Galleries and Tunnels				
309	Supply Mains	1,448			1,448
310	Power Generation Equipment	3,005	15,271		18,276
311	Pumping Equipment	12,590	2,421		15,011
320	Water Treatment Equipment	241	552		793
330	Distribution Reservoirs and Standpipes	25,219			25,219
331	Transmission and Distribution Mains	46,260			46,260
333	Services	6,047			6,047
334	Meters and Meter Installations	9,272	1,412		10,684
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	14,214			14,214
340	Office Furniture and Equipment				
341	Transportation Equipment	24,468			24,468
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	2,600			2,600
348	Other Tangible Plant	5,643	8,243		13,886
TOTAL WATER PLANT		\$ 323,843	\$ 28,706	\$ -	\$ 352,549

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Kings Cove / Lake

**YEAR OF REPORT**  
December 31, 2004

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises	918	918				
303	Land and Land Rights	1,901	1,901	\$ -	1,901	\$ -	\$ -
304	Structure and Improvements	160,824	160,824		160,017		807
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	10,000		10,000			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	1,448		1,448			
310	Power Generation Equipment	18,276		18,276			
311	Pumping Equipment	15,011		15,011			
320	Water Treatment Equipment	793			793		
330	Distribution Reservoirs and Standpipes	25,219				25,219	
331	Transmission and Distribution Mains	46,260				46,260	
333	Services	6,047				6,047	
334	Meters and Meter Installations	10,684				10,684	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment	14,214			14,214		
340	Office Furniture and Equipment						
341	Transportation Equipment	24,468					24,468
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	2,600					2,600
348	Other Tangible Plant	13,886					13,886
	TOTAL WATER PLANT	\$ 352,549	\$ 918	\$ 44,735	\$ 176,925	\$ 88,210	\$ 41,761



UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
December 31, 2004

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 8,164	\$ -	\$ -	\$ 8,164
302	Franchises	245			245
303	Land and Land Rights	6,600			6,600
304	Structure and Improvements	96,676			96,676
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	43,099			43,099
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment	10,966	4,895		15,861
311	Pumping Equipment		25,260		25,260
320	Water Treatment Equipment	1,046	250		1,296
330	Distribution Reservoirs and Standpipes	11,277	26,672		37,949
331	Transmission and Distribution Mains	54,282			54,282
333	Services	5,567			5,567
334	Meters and Meter Installations	9,542			9,542
335	Hydrants	7,180			7,180
339	Other Plant / Miscellaneous Equipment	664			664
340	Office Furniture and Equipment	1,188			1,188
341	Transportation Equipment	24,469			24,469
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	400			400
348	Other Tangible Plant	16,257			16,257
TOTAL WATER PLANT		\$ 297,622	\$ 57,077		\$ 354,699

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Summit Chase / Lake

**YEAR OF REPORT**  
December 31, 2004

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 8,164	\$ 8,164				
302	Franchises	245	245				
303	Land and Land Rights	6,600		\$ -	\$ 6,600	\$ -	\$ -
304	Structure and Improvements	96,676			96,676		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	43,099		43,099			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment	15,861		15,861			
311	Pumping Equipment	25,260		25,260			
320	Water Treatment Equipment	1,296			1,296		
330	Distribution Reservoirs and Standpipes	37,949				37,949	
331	Transmission and Distribution Mains	54,282				54,282	
333	Services	5,567				5,567	
334	Meters and Meter Installations	9,542				9,542	
335	Hydrants	7,180				7,180	
339	Other Plant / Miscellaneous Equipment	664				664	
340	Office Furniture and Equipment	1,188					1,188
341	Transportation Equipment	24,469					24,469
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	400					400
348	Other Tangible Plant	16,257					16,257
	TOTAL WATER PLANT	\$ 354,699	\$ 8,409	\$ 84,220	\$ 104,572	\$ 115,184	\$ 42,314

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Sebring Lakes / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
303	Land and Land Rights	4,800			4,800
304	Structure and Improvements	36,656			36,656
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	42,040			42,040
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	44,858			44,858
320	Water Treatment Equipment	5,125	1,492		6,617
330	Distribution Reservoirs and Standpipes	36,712			36,712
331	Transmission and Distribution Mains	129,427			129,427
333	Services	3,962			3,962
334	Meters and Meter Installations	13,752	(3,200)		10,552
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 317,332	\$ (1,708)	\$	\$ 315,624

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Sebring Lakes / Highlands

**YEAR OF REPORT**  
December 31, 2004

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights	4,800					4,800
304	Structure and Improvements	36,656					
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	42,040					
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	44,858					
320	Water Treatment Equipment	6,617					
330	Distribution Reservoirs and Standpipes	36,712				36,712	
331	Transmission and Distribution Mains	129,427				129,427	
333	Services	3,962				3,962	
334	Meters and Meter Installations	10,552				10,552	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 315,624	\$	\$ 86,898	\$ 43,273	\$ 180,653	\$ 4,800

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Village Water / Polk

**YEAR OF REPORT**  
December 31, 2004

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	1,583			1,583
303	Land and Land Rights				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,000			3,000
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains		15,034		43,610
333	Services	28,576			4,236
334	Meters and Meter Installations	4,236			9,961
335	Hydrants	6,874	3,087		8,346
339	Other Plant / Miscellaneous Equipment	6,264	2,082		760
340	Office Furniture and Equipment	760			
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment		30,890		30,890
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 51,293	\$ 51,093		\$ 102,386

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Village Water / Polk

**YEAR OF REPORT**  
December 31, 2004

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises	1,583	1,583				
303	Land and Land Rights			\$ -	\$ -	\$ -	\$ -
304	Structure and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	3,000		3,000			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment						
320	Water Treatment Equipment						
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains	43,610				43,610	
333	Services	4,236				4,236	
334	Meters and Meter Installations	9,961				9,961	
335	Hydrants	8,346				8,346	
339	Other Plant / Miscellaneous Equipment	760				760	
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment	30,890					30,890
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 102,386	\$ 1,583	\$ 3,000		\$ 66,913	\$ 30,890

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** 48 Estates / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
303	Land and Land Rights				
304	Structure and Improvements	45,307			45,307
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment	258	301		559
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	762			762
333	Services				
334	Meters and Meter Installations	4,500			4,500
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	1,029			1,029
340	Office Furniture and Equipment				
341	Transportation Equipment	18,361			18,361
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	2,417			2,417
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 72,634	\$ 301	\$ -	\$ 72,935

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
 December 31, 2004

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights						
304	Structure and Improvements	45,307			45,307		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment						
320	Water Treatment Equipment	559			559		
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains	762				762	
333	Services						
334	Meters and Meter Installations	4,500				4,500	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment	1,029				1,029	
340	Office Furniture and Equipment						
341	Transportation Equipment	18,361					18,361
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	2,417					2,417
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 72,935			\$ 45,866	\$ 6,291	\$ 20,778



**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Lake Josephine / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
303	Land and Land Rights	25,000			25,000
304	Structure and Improvements	48,194	30,837		79,031
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	30,455			30,455
308	Infiltration Galleries and Tunnels				
309	Supply Mains	49,415	1,016		50,431
310	Power Generation Equipment				
311	Pumping Equipment	7,361			7,361
320	Water Treatment Equipment	70,507			70,507
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	147,323	3,068		150,391
333	Services	13,940	3,059		16,999
334	Meters and Meter Installations	53,904			53,904
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	3,191			3,191
344	Laboratory Equipment				
345	Power Operated Equipment	1,943			1,943
346	Communication Equipment				
347	Miscellaneous Equipment	6,834			6,834
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 458,067	\$ 37,980		\$ 496,047

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Lake Josephine / Highlands

**YEAR OF REPORT**  
December 31, 2004

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights	25,000			\$ 25,000		\$ -
304	Structure and Improvements	79,031			79,031		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	30,455		30,455			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	50,431		50,431			
310	Power Generation Equipment						
311	Pumping Equipment	7,361		7,361			
320	Water Treatment Equipment	70,507			70,507		
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains	150,391				150,391	
333	Services	16,999				16,999	
334	Meters and Meter Installations	53,904				53,904	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	3,191					3,191
344	Laboratory Equipment						
345	Power Operated Equipment	1,943					1,943
346	Communication Equipment						
347	Miscellaneous Equipment	6,834					6,834
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 496,047	\$	\$ 88,247	\$ 174,538	\$ 221,294	\$ 11,968

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	25	%	4.00 %
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	10	%	10.00 %
330	Distribution Reservoirs and Standpipes	35	%	2.86 %
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment	20	%	5.00 %
340	Office Furniture and Equipment		%	%
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant	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: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment		%	%
320	Water Treatment Equipment	10	%	10.00 %
330	Distribution Reservoirs and Standpipes	35	%	2.86 %
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants	40	%	2.50 %
339	Other Plant / Miscellaneous Equipment	20	%	5.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant	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: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Sebring Lakes / Highlands

YEAR OF REPORT  
 December 31, 2004

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes	35	%	2.86 %
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

**YEAR OF REPORT**  
**December 31, 2004**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants	40	%	2.50 %
339	Other Plant / Miscellaneous Equipment	20	%	5.00 %
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
 December 31, 2004

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises		%	%
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment	10	%	10.00 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services		%	%
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment	20	%	5.00 %
340	Office Furniture and Equipment		%	%
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT  
 December 31, 2004

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises		%	%
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	10	%	10.00 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	15	%	6.67 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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



**YEAR OF REPORT**  
**December 31, 2004**

## ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	11	23		23
304	Structure and Improvements	72,969	5,712	(1)	5,711
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	4,166	333		333
308	Infiltration Galleries and Tunnels				
309	Supply Mains	21	0		
310	Power Generation Equipment	370	596		596
311	Pumping Equipment	1,619	751		751
320	Water Treatment Equipment	36	29		29
330	Distribution Reservoirs and Standpipes	1,082	721		721
331	Transmission and Distribution	12,859	1,216	(1)	1,215
333	Services	2,081	173		173
334	Meters and Meter Installations	3,622	594		594
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	1,461	711		711
340	Office Furniture and Equipment				
341	Transportation Equipment	15,221	6,226		6,226
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,866	173		173
348	Other Tangible Plant	5,643	116		116
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 123,027	\$ 17,374	\$ (2)	\$ 17,372

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
Note: Amounts in Column (e) to correct rounding

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ (969)	\$ -	\$ -	(969)	\$ -
302	Franchises					34
304	Structure and Improvements					78,682
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					4,499
309	Supply Mains					
310	Power Generation Equipment					21
311	Pumping Equipment					966
320	Water Treatment Equipment					2,370
330	Distribution Reservoirs and Standpipes					65
331	Transmission and Distribution					1,803
333	Services					14,076
334	Meters and Meter Installations					2,254
335	Hydrants					4,216
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					2,172
341	Transportation Equipment					
342	Stores Equipment					21,447
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					2,039
348	Other Tangible Plant					5,759
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (969)	\$ -	\$ -	(969)	\$ 140,403

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Summit Chase / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 614	\$ 327	\$ -	\$ 327
302	Franchises	31	6		6
304	Structure and Improvements	18,879	3,451		3,451
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	21,348	1,435		1,435
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	7,794	793		793
320	Water Treatment Equipment		737		737
330	Distribution Reservoirs and	690	107		107
331	Transmission and Distribution	5,192	768		768
333	Services	21,838	1,428		1,428
334	Meters and Meter Installations	2,364	159		159
335	Hydrants	7,714	561		561
339	Other Plant and Miscellaneous	2,791	180		180
340	Office Furniture and Equipment	79	33		33
341	Transportation Equipment	733	79		79
342	Stores Equipment	15,221	4,078	(1)	4,077
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	254	27		27
348	Other Tangible Plant	8,540	1,626		1,626
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 114,082	\$ 15,795	\$ (1)	\$ 15,794

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Amounts in Column (e) to correct rounding

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	941
302	Franchises					37
304	Structure and Improvements					22,330
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					22,783
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					8,587
320	Water Treatment Equipment					737
330	Distribution Reservoirs and Standpipes					797
331	Transmission and Distribution					5,960
333	Services					23,266
334	Meters and Meter Installations					2,523
335	Hydrants					8,275
339	Other Plant / Miscellaneous Equipment					2,971
340	Office Furniture and Equipment					112
341	Transportation Equipment					812
342	Stores Equipment					19,300
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					281
348	Other Tangible Plant					10,166
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 129,878

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Sebring Lakes / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	5,954	1,309		1,309
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	8,040	-		
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	12,583	-		
320	Water Treatment Equipment	2,599	-		
330	Distribution Reservoirs and	5,905	-		
331	Transmission and Distribution	15,582	3,236		3,236
333	Services	399	112	(1)	111
334	Meters and Meter Installations	3,328	699		699
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 54,390	\$ 5,356	\$ (1)	\$ 5,355

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Amounts in Column (e) to correct rounding

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Sebring Lakes / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					7,263
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					8,040
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					12,583
320	Water Treatment Equipment					2,599
330	Distribution Reservoirs and Standpipes					5,905
331	Transmission and Distribution					18,818
333	Services					512
334	Meters and Meter Installations					4,027
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 59,747

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Village Water / Polk

**YEAR OF REPORT**  
**December 31, 2004**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	198	40		40
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	3,000	-		
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	14,417	1,068		1,068
333	Services	1,981	121		121
334	Meters and Meter Installations	2,899	497		497
335	Hydrants	235	209		209
339	Other Plant and Miscellaneous	57	38		38
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment		214		214
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 22,787	\$ 2,187	\$ -	\$ 2,187

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

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (689)	\$ -	\$ -	\$ (689)	\$ -
302	Franchises					238
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					3,000
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					15,485
333	Services					2,102
334	Meters and Meter Installations					3,396
335	Hydrants					444
339	Other Plant / Miscellaneous Equipment					95
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					214
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (689)	\$ -	\$ -	\$ (689)	\$ 24,974

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



**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** 48 Estates / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	24,332	1,617		1,617
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment	58	28		28
330	Distribution Reservoirs and				
331	Transmission and Distribution	30	20		20
333	Services				
334	Meters and Meter Installations	1,238	265		265
335	Hydrants				
339	Other Plant and Miscellaneous	77	51		51
340	Office Furniture and Equipment				
341	Transportation Equipment	7,958	3,062	1	3,063
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,384	161		161
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 35,077	\$ 5,204	\$ 1	\$ 5,205

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

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (219)	\$ -	\$ -	(219)	\$ -
302	Franchises					
304	Structure and Improvements					25,949
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					86
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					50
333	Services					
334	Meters and Meter Installations					1,503
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					128
340	Office Furniture and Equipment					
341	Transportation Equipment					11,019
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					1,545
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (219)	\$ -	\$ -	(219)	\$ 40,280

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Lake Josephine / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	39,238	1,812		1,812
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	6,275	1,127		1,127
308	Infiltration Galleries and				
309	Supply Mains	10,126	1,578		1,578
310	Power Generation Equipment				
311	Pumping Equipment	1,558	491		491
320	Water Treatment Equipment	69,967	540		540
330	Distribution Reservoirs and				
331	Transmission and Distribution	5,485	3,922		3,922
333	Services	4,918	450		450
334	Meters and Meter Installations	37,307	3,170		3,170
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	(467)	-		
341	Transportation Equipment	(20,000)	-		
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	(22,230)	213		213
344	Laboratory Equipment				
345	Power Operated Equipment	1,208	194		194
346	Communication Equipment				
347	Miscellaneous Equipment	5,422	456		456
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 138,807	\$ 13,953	\$ -	\$ 13,953

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

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT  
December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (2,259)	\$ -	\$ -	(2,259)	\$ -
302	Franchises					
304	Structure and Improvements					41,050
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					7,402
308	Infiltration Galleries and Tunnels					
309	Supply Mains					11,704
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					2,049
330	Distribution Reservoirs and Standpipes					70,507
331	Transmission and Distribution					
333	Services					9,407
334	Meters and Meter Installations					5,368
335	Hydrants					40,477
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					(467)
341	Transportation Equipment					(20,000)
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					(22,017)
344	Laboratory Equipment					
345	Power Operated Equipment					1,402
346	Communication Equipment					
347	Miscellaneous Equipment					5,878
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (2,259)	\$ -	\$ -	(2,259)	\$ 152,760

**YEAR OF REPORT**  
**December 31, 2004**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 94,013
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	650
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		650
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 94,663

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

[illegible]

**YEAR OF REPORT**  
**December 31, 2004**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 47,874
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 47,874

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

[illegible]

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Sebring Lakes / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 317,002
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	4,000
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		4,000
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 321,002

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:

[illegible]

**YEAR OF REPORT**  
**December 31, 2004**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 1,100
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	900
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		900
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 2,000

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

[illegible]



<b>YEAR OF REPORT</b> <b>December 31, 2004</b>
---

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 11,900
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 11,900

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

[illegible]

<b>YEAR OF REPORT</b> <b>December 31, 2004</b>
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DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 207,155
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	7,800
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		7,800
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 214,955

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

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UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

**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)
Meter fee	2	\$ 100	\$ 200
Capacity fee	2	125	250
Main extension fee	1	200	200
			-
Total Credits			\$ 650

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 44,812
Debits during year:	
Accruals charged to Account	3,253
Other Debits (specify):	
Total debits	3,253
Credits during year (specify):	
Total credits	
Balance end of year	\$ 48,065

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
 December 31, 2004

**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)
		\$ -	
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 26,926
Debits during year:	
Accruals charged to Account	1,589
Other Debits (specify):	
Total debits	1,589
Credits during year (specify):	
Total credits	
Balance end of year	\$ 28,515

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Sebring Lakes / Highlands

YEAR OF REPORT  
 December 31, 2004

**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)
Meter fees	8	\$ 500.00	\$ 4,000
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
Total Credits			\$ 4,000

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 54,065
Debits during year:	
Accruals charged to Account	4,351
Other Debits (specify):	
Total debits	4,351
Credits during year (specify):	
Total credits	
Balance end of year	\$ 58,416

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
 December 31, 2004

**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)
Meter Fee	1	\$ 700.00	\$ 700
Water Capacity charge	1	200.00	200
Total Credits			\$ 900

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 26
Debits during year:	
Accruals charged to Account	26
Other Debits (specify):	
Total debits	26
Credits during year (specify):	
Total credits	
Balance end of year	\$ 52

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
 December 31, 2004

**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)
		\$ -	
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 6,358
Debits during year:	
Accruals charged to Account	431
Other Debits (specify):	
Total debits	431
Credits during year (specify):	
Total credits	
Balance end of year	\$ 6,789

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT  
 December 31, 2004

**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)
Capacity Charges	13	\$ 600.00	\$ 7,800
Capacity Charges per ERC			
Total Credits			\$ 7,800

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 84,624
Debits during year:	
Accruals charged to Account	
Other Debits (specify):	
Total debits	
Credits during year (specify):	
Total credits	
Balance end of year	\$ 84,624



**YEAR OF REPORT**  
**December 31, 2004**

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

[illegible]

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Summit Chase / Lake

**YEAR OF REPORT**  
**December 31, 2004**

## WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		\$ -
Total Credits_____		\$ _____-

**YEAR OF REPORT**  
December 31, 2004

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		\$ -
Total Credits _____		\$ -

**YEAR OF REPORT**  
**December 31, 2004**

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

**W-8(b)**  
**GROUP 4**

**YEAR OF REPORT**  
**December 31, 2004**

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

[illegible]

**YEAR OF REPORT**  
December 31, 2004

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

**W-8(b)**  
**GROUP 6**

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	203	204	\$ 59,853
461.2	Metered Sales to Commercial Customers	-	-	
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	203	204	59,853
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	203	204	59,853
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			255
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 255
	Total Water Operating Revenues			\$ 60,108

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	213	213	\$ 44,681
461.2	Metered Sales to Commercial Customers	2	2	5,247
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	215	215	49,928
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	215	215	49,928
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			725
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 725
	Total Water Operating Revenues			\$ 50,653

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



UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Sebring Lakes / Highlands

YEAR OF REPORT  
 December 31, 2004

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	56	62	11,355
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	56	62	11,355
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	56	62	11,355
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			435
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 435
	Total Water Operating Revenues			\$ 11,790

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
 December 31, 2004

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	138	136	\$ 46,068
461.2	Metered Sales to Commercial Customers	36	36	63,462
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	174	172	109,530
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	174	172	109,530
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,447
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,447
	Total Water Operating Revenues			\$ 110,977

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
 December 31, 2004

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	75	76	\$ 27,829
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	75	76	27,829
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	75	76	27,829
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			190
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 190
	Total Water Operating Revenues			\$ 28,019

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT  
 December 31, 2004

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	518	530	\$ 115,866
461.2	Metered Sales to Commercial Customers	10	9	8,710
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	528	539	124,576
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	528	539	124,576
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			110
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 110
	Total Water Operating Revenues			\$ 124,686

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

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	\$ 12,223	\$ 1,322	\$ 212
603	Salaries and Wages - Officers, Directors and Majority Stockholders	1,275		
604	Employee Pensions and Benefits	6,112		
610	Purchased Water			
615	Purchased Power	6,179	6,179	
616	Fuel for Power Purchased			
618	Chemicals	1,810		
620	Materials and Supplies	1,295	19	511
631	Contractual Services - Engineering	67		
632	Contractual Services - Accounting	1,170		
633	Contractual Services - Legal	3,356		
634	Contractual Services - Mgt. Fees	5,452		
635	Contractual Services - Testing	2,306		
636	Contractual Services - Other	9,665	2,590	230
641	Rental of Building/Real Property	668		
642	Rental of Equipment	134		
650	Transportation Expense	2,840		
656	Insurance - Vehicle	399		
657	Insurance - General Liability	718		
658	Insurance - Workmens Comp.	860		
659	Insurance - Other	289		
660	Advertising Expense	5		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	3,233		
675	Miscellaneous Expenses	3,845		
Total Water Utility Expenses		\$ 63,901	\$ 10,110	\$ 953

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove/Lake

YEAR OF REPORT  
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 1,604	\$ 1,062	\$ 404	\$ 1,161	\$ 2,106	\$ 4,352
					1,275
					6,112
1,810					
259	210	119	105		72
					67
					1,170
					3,356
					5,452
2,306					
2,160	518		462	1,733	1,972
					668
					134
		286			2,554
					399
					718
					860
					289
					5
				3,233	
			2	36	3,807
\$ 8,139	\$ 1,790	\$ 809	\$ 1,730	\$ 7,108	\$ 33,262

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	\$ 10,063	\$ 936	\$ 91
603	Salaries and Wages - Officers, Directors and Majority Stockholders	1,362		
604	Employee Pensions and Benefits	6,547		
610	Purchased Water			
615	Purchased Power	3,223	3,223	
616	Fuel for Power Purchased	207		
618	Chemicals	861		
620	Materials and Supplies	567	(10)	
631	Contractual Services - Engineering	72		
632	Contractual Services - Accounting	1,252		
633	Contractual Services - Legal	3,597		
634	Contractual Services - Mgt. Fees	5,814		
635	Contractual Services - Testing	1,476		
636	Contractual Services - Other	9,662	3,005	
641	Rental of Building/Real Property	714		
642	Rental of Equipment	144		
650	Transportation Expense	3,034		
656	Insurance - Vehicle	426		
657	Insurance - General Liability	762		
658	Insurance - Workmens Comp.	918		
659	Insurance - Other	301		
660	Advertising Expense	5		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	2,629		
675	Miscellaneous Expenses	6,385		
Total Water Utility Expenses		\$ 60,021	\$ 7,154	\$ 91

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
December 31, 2004

## WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 1,431	\$ 353	\$ 246	\$ 209	\$ 1,868	\$ 4,929
					1,362
					6,547
207					
861					
277	42	127	54		77
					72
					1,252
					3,597
					5,814
1,476					
2,135	136	5	559	1,720	2,102
					714
					144
		306			2,728
					426
					762
					918
					301
					5
				2,629	
			2	38	6,345
\$ 6,387	\$ 531	\$ 684	\$ 824	\$ 6,255	\$ 38,095



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	\$ 1,794	\$ (417)	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	370		
604	Employee Pensions and Benefits	1,531		
610	Purchased Water			
615	Purchased Power	10,251		
616	Fuel for Power Purchased			
618	Chemicals	14,030		
620	Materials and Supplies	832		
631	Contractual Services - Engineering	29		
632	Contractual Services - Accounting	254		
633	Contractual Services - Legal	1,202		
634	Contractual Services - Mgt. Fees	758		
635	Contractual Services - Testing	1,596		
636	Contractual Services - Other	23,609		
641	Rental of Building/Real Property	39		
642	Rental of Equipment	75		
650	Transportation Expense	696		
656	Insurance - Vehicle	78		
657	Insurance - General Liability	157		
658	Insurance - Workmens Comp.	176		
659	Insurance - Other	(109)		
660	Advertising Expense	1		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	708		
675	Miscellaneous Expenses	2,361		
Total Water Utility Expenses		\$ 60,438	\$ (417)	

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ (29)	\$ 365	\$ -	\$ 161	\$ 207	\$ 1,507
					370
					1,531
10,237					14
14,030					
809		16	1		6
					29
					254
					1,202
					758
1,596					
17,203	1,185		3,042	1,651	528
					39
					75
		106			590
					78
					157
					176
					(109)
					1
				708	
				10	2,351
\$ 43,846	\$ 1,550	\$ 122	\$ 3,204	\$ 2,576	\$ 9,557

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
 December 31, 2004

**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	\$ 11,073	\$ 304	\$ 45
603	Salaries and Wages - Officers, Directors and Majority Stockholders	1,138		
604	Employee Pensions and Benefits	5,537		
610	Purchased Water	94,221	94,221	
615	Purchased Power	187	187	
616	Fuel for Power Purchased			
618	Chemicals	154		
620	Materials and Supplies	1,318		
631	Contractual Services - Engineering	61		
632	Contractual Services - Accounting	1,055		
633	Contractual Services - Legal	3,048		
634	Contractual Services - Mgt. Fees	4,833		
635	Contractual Services - Testing	1,440		
636	Contractual Services - Other	6,165	100	
641	Rental of Building/Real Property	513		
642	Rental of Equipment	94		
650	Transportation Expense	2,506		
656	Insurance - Vehicle	355		
657	Insurance - General Liability	624		
658	Insurance - Workmens Comp.	768		
659	Insurance - Other	229		
660	Advertising Expense	4		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	5,842		
675	Miscellaneous Expenses	3,759		
Total Water Utility Expenses		\$ 144,924	\$ 94,812	\$ 45

**WATER EXPENSE ACCOUNT MATRIX**

<b>.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</b>	<b>.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</b>	<b>.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</b>	<b>.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</b>	<b>.7 CUSTOMER ACCOUNTS EXPENSE (j)</b>	<b>.8 ADMINISTRATIVE &amp; GENERAL EXPENSES (k)</b>
\$ 900	\$ 88	\$ 2,353	\$ 774	\$ 3,993	\$ 2,616
					1,138
					5,537
154					
46	58	114	961		139
					61
					1,055
					3,048
					4,833
1,440					
1,043	1	28	1,180	2,105	1,708
					513
					94
		224			2,282
					355
					624
					768
					229
					4
				5,842	
				21	3,738
\$ 3,583	\$ 147	\$ 2,719	\$ 2,915	\$ 11,961	\$ 28,742

**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	\$ 4,731	\$ 858	\$ 96
603	Salaries and Wages - Officers, Directors and Majority Stockholders	482		
604	Employee Pensions and Benefits	2,333		
610	Purchased Water			
615	Purchased Power	1,637	1,637	
616	Fuel for Power Purchased	314		
618	Chemicals	262		
620	Materials and Supplies	115	(4)	
631	Contractual Services - Engineering	26		
632	Contractual Services - Accounting	445		
633	Contractual Services - Legal	1,283		
634	Contractual Services - Mgt. Fees	2,054		
635	Contractual Services - Testing	1,107		
636	Contractual Services - Other	3,747	1,165	
641	Rental of Building/Real Property	253		
642	Rental of Equipment	51		
650	Transportation Expense	1,076		
656	Insurance - Vehicle	151		
657	Insurance - General Liability	267		
658	Insurance - Workmens Comp.	325		
659	Insurance - Other	102		
660	Advertising Expense	2		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	944		
675	Miscellaneous Expenses	1,332		
Total Water Utility Expenses		\$ 23,039	\$ 3,656	\$ 96

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
 December 31, 2004

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 1,121	\$ 52	\$ 115	\$ 91	\$ 751	\$ 1,647
					482
					2,333
314					
262					
11	15	46	19		28
					26
					445
					1,283
					2,054
1,107					
825			38	959	760
					253
					51
		109			967
					151
					267
					325
					102
					2
				944	
			1	14	1,317
\$ 3,640	\$ 67	\$ 270	\$ 149	\$ 2,668	\$ 12,493

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	\$ 16,988	\$ (147)	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	3,449		
604	Employee Pensions and Benefits	14,238		
610	Purchased Water			
615	Purchased Power	5,653	827	
616	Fuel for Power Purchased	427		
618	Chemicals	3,468		
620	Materials and Supplies	1,694		
631	Contractual Services - Engineering	266		
632	Contractual Services - Accounting	2,369		
633	Contractual Services - Legal	11,166		
634	Contractual Services - Mgt. Fees	7,150		
635	Contractual Services - Testing	1,037		
636	Contractual Services - Other	59,162		
641	Rental of Building/Real Property	372		
642	Rental of Equipment	698		
650	Transportation Expense	6,497		
656	Insurance - Vehicle	734		
657	Insurance - General Liability	1,479		
658	Insurance - Workmens Comp.	1,643		
659	Insurance - Other	(989)		
660	Advertising Expense	13		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	6,616		
675	Miscellaneous Expenses	8,644		
Total Water Utility Expenses		\$ 152,774	\$ 680	

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 15	\$ 2,524	\$ -	\$ 357	\$ 1,968	\$ 12,271
					3,449
					14,238
4,826					
427					
3,468					
435	1,048	145	8		58
					266
					2,369
					11,166
					7,150
1,037					
24,846	4,618		8,277	16,245	5,176
					372
					698
		981			5,516
					734
					1,479
					1,643
					(989)
					13
				6,616	
				88	8,556
\$ 35,054	\$ 8,190	\$ 1,126	\$ 8,642	\$ 24,917	\$ 74,165



UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		2,632	162	2,470	2,465
February		2,131	213	1,918	1,836
March		2,860	286	2,574	2,423
April		3,901	540	3,361	2,999
May		4,631	463	4,168	3,843
June		4,741	474	4,267	4,264
July		3,687	369	3,318	3,257
August		3,245	171	3,074	3,062
September		1,878	188	1,690	1,597
October		2,329	233	2,096	1,923
November		2,647	265	2,382	2,309
December		2,740	244	2,496	2,468
Total for year	N/A	37,422	3,608	33,814	32,446

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	Unknown	115,000	Ground

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
**December 31, 2004**

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,397	155	1,242	1,107
February		1,226	198	1,028	924
March		1,094	134	960	916
April		1,359	236	1,123	1,009
May		979	118	861	764
June		1,421	142	1,279	1,221
July		1,099	185	914	812
August		1,405	190	1,215	1,086
September		1,291	164	1,127	1,007
October		1,156	191	965	863
November		1,205	121	1,084	968
December		1,190	169	1,021	909
Total for year		14,822	2,003	12,819	11,586

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	Unknown	38,000	Ground

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Sebring Lakes / Highlands

YEAR OF REPORT  
 December 31, 2004

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		6,255	2,226	4,029	3,589
February		3,746	187	3,559	3,512
March		4,591	709	3,882	3,436
April		4,756	574	4,182	4,121
May		4,979	832	4,147	4,121
June		4,980	557	4,423	4,305
July		5,155	836	4,319	4,244
August		6,577	179	6,398	3,270
September		3,563	611	2,952	2,790
October		4,406	751	3,655	3,222
November		4,860	836	4,024	3,710
December		4,608	656	3,952	3,638
Total for year	N/A	58,476	8,954	49,522	43,958

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

Note: In late October, 2002, the Sebring Lakes system was interconnected with the Lake Josephine system, and began providing water to Lake Josephines customers. Water sales to Lake Josephine customers is included with sales to Sebring Lakes customers on this Schedule.

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
**December 31, 2004**

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	3,531	N/A	503	3,028	2,712
February	2,740		424	2,316	2,130
March	2,097		360	1,737	1,536
April	1,765		388	1,377	1,231
May	2,142		266	1,876	1,875
June	2,366		471	1,895	1,677
July	2,887		583	2,304	2,067
August	2,547		305	2,242	2,018
September	3,832		433	3,399	3,130
October	4,028		333	3,695	3,651
November	1,911		362	1,549	1,454
December	2,735		455	2,280	2,014
Total for year	32,581		4,883	27,698	25,495

If water is purchased for resale, indicate the following:

Vendor City of Lakeland  
 Point of delivery Reynolds Dr; Lisa Lane

If Water is sold to other water utilities for redistribution, list names of such utilities below:

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Purchased	N/A	87,611	Purchased

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
 December 31, 2004

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		637	64	573	537
February		606	61	545	497
March		652	65	587	534
April		839	84	755	678
May		1,103	110	993	884
June		803	80	723	703
July		753	75	678	661
August		805	80	725	697
September		590	59	531	512
October		655	76	579	522
November		694	69	625	583
December		611	61	550	528
Total for year		8,748	884	7,864	7,336

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Wells	Unknown	25,000	Ground

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT  
 December 31, 2004

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for year					

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

Note: In late October, 2002, the Sebring Lakes system was interconnected with the Lake Josephine system, and began proving water to Lake Josephines customers. Data for Lake Josephine is included with the data for Sebring Lakes.

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	Unknown	111,000	Aquifer

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
December 31, 2004

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 378,000

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): Wellhead

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc): Chlorination

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): N/A Manufacturer N/A

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
December 31, 2004

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 489,600

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): Wellhead

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc): Chlorination

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): N/A Manufacturer N/A



UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Sebring Lakes / Highlands

YEAR OF REPORT  
December 31, 2004

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): N/A

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): N/A

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc): N/A

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer

Gravity (in GPM/square feet): N/A Manufacturer

Note: Water is now supplied by the Lake Josephine System

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Village Water / Polk

**YEAR OF REPORT**  
**December 31, 2004**

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): Purchased

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): City of Lakeland meter

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc): Purchased from the City of Lakeland

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer

Gravity (in GPM/square feet): N/A Manufacturer

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
December 31, 2004

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 57,600

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): Wellhead

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc): Chlorination

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): N/A Manufacturer N/A

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT  
December 31, 2004

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 300,000

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): Wellhead

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc): Chlorination

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): N/A Manufacturer N/A

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

### CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	204	204
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				204

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

$$\begin{array}{rcl}
 ERC = & 32,446 \text{ gallons, divided by} & \\
 & 350 \text{ gallons per day} & \\
 & \underline{365 \text{ days}} & \\
 & 254.0 & \text{ERC's}
 \end{array}$$

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
 December 31, 2004

### CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	213	213
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				222

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

$$\begin{array}{rcl}
 ERC = & 11,586 & \text{gallons, divided by} \\
 & 350 & \text{gallons per day} \\
 & \underline{365} & \text{days} \\
 & 90.7 & \text{ERC's}
 \end{array}$$

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Sebring Lakes / Highlands

YEAR OF REPORT  
 December 31, 2004

### CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	62	62
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				62

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

$$\begin{array}{rcl}
 ERC = & 43,958 & \text{gallons, divided by} \\
 & 350 & \text{gallons per day} \\
 & \underline{365} & \text{days} \\
 & 344.1 & \text{ERC's}
 \end{array}$$

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
 December 31, 2004

### CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	136	136
5/8"	Displacement	1.0	26	26
3/4"	Displacement	1.5		
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0	1	30
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0	1	90
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				326

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

$$\begin{array}{rcl}
 ERC = & 25,495 & \text{gallons, divided by} \\
 & 350 & \text{gallons per day} \\
 & \underline{365} & \text{days} \\
 & 199.6 & \text{ERC's}
 \end{array}$$



UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
 December 31, 2004

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	76	76
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				76

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

$$\begin{array}{rcl}
 ERC = & 7,336 & \text{gallons, divided by} \\
 & 350 & \text{gallons per day} \\
 & \underline{365} & \text{days} \\
 & 57.4 & \text{ERC's}
 \end{array}$$

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Lake Josephine / Highlands

YEAR OF REPORT  
 December 31, 2004

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	530	530
5/8"	Displacement	1.0	9	9
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				539

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

ERC = \_\_\_\_\_ gallons, divided by  
 \_\_\_\_\_ 350 gallons per day  
 \_\_\_\_\_ 365 days  
 \_\_\_\_\_ - ERC's

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
December 31, 2004

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve.	254
2. Maximum number of ERC's * which can be served.	254
3. Present system connection capacity (in ERC's *) using existing lines.	254
4. Future system connection capacity (in ERC's *) upon service area buildout.	254
5. Estimated annual increase in ERC's *.	None
6. Is the utility required to have fire flow capacity?	No
If so, how much capacity is required?	N/A
7. Attach a description of the fire fighting facilities.	None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	None
9. When did the company last file a capacity analysis report with the DEP?	N/A
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	N/A
c. When will construction	N/A
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	No
11. Department of Environmental Protection ID #	FL 3350655
12. Water Management District Consumptive Use Permit #	Unknown
a. Is the system in compliance with the requirements of the CUP?	Yes
b. If not, what are the utility's plans to gain compliance?	N/A

\* An ERC is determined based on the calculation on the bottom of Page W-13

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
**December 31, 2004**

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* that system can efficiently serve. 222
2. Maximum number of ERC's \* which can be served. 222
3. Present system connection capacity (in ERC's \*) using existing lines. 222
4. ~~Future system connection capacity (in ERC's \*) upon service area buildout.~~ 222
5. Estimated annual increase in ERC's \* . None
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order of the DEP? No
11. Department of Environmental Protection ID # FL 3354112
12. Water Management District Consumptive Use Permit # Unknown
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? N/A

\* An ERC is determined based on the calculation on the bottom of Page W-13

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Sebring Lakes / Highlands

YEAR OF REPORT  
December 31, 2004

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* that system can efficiently serve. 62
2. Maximum number of ERC's \* which can be served. 62
3. Present system connection capacity (in ERC's \*) using existing lines. 62
4. Future system connection capacity (in ERC's \*) upon service area buildout. 62
5. Estimated annual increase in ERC's \*. 200
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. \_\_\_\_\_
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order of the DEP? N/A
11. Department of Environmental Protection ID # FL 5284137
12. Water Management District Consumptive Use Permit # Unknown
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
December 31, 2004

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* that system can efficiently serve. 326
2. Maximum number of ERC's \* which can be served. 326
3. Present system connection capacity (in ERC's \*) using existing lines. 326
4. ~~Future system connection capacity (in ERC's \*) upon service area buildout.~~ 326
5. Estimated annual increase | None
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
Main replacement program, 2005; Meter replacement program, 2005
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order of the DEP? N/A
11. Department of Environmental Protection ID # FL 5280162
12. Water Management District Consumptive Use Permit # N/A
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? N/A

\* An ERC is determined based on the calculation on the bottom of Page W-13

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: 48 Estates / Lake

YEAR OF REPORT  
December 31, 2004

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* that system can efficiently serve. 76
2. Maximum number of ERC's \* which can be served. 76
3. Present system connection capacity (in ERC's \*) using existing lines. 76
4. ~~Future system connection capacity (in ERC's \*) upon service area buildout.~~ 76
5. Estimated annual increase in ERC's \*. None
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order of the DEP? N/A
11. Department of Environmental Protection ID # FL 3350005
12. Water Management District Consumptive Use Permit # N/A
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? N/A

\* An ERC is determined based on the calculation on the bottom of Page W-13

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Lake Josephine / Highlands

**YEAR OF REPORT**  
**December 31, 2004**

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve.	<u>539</u>
2. Maximum number of ERC's * which can be served.	<u>539</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>539</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>539</u>
5. Estimated annual increase in ERC's *.	<u>5</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>None</u>
7. Attach a description of the fire fighting facilities.	<u>Hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	<u>N/A</u>
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FL 5280162</u>
12. Water Management District Consumptive Use Permit #	<u>N/A</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* An ERC is determined based on the calculation on the bottom of Page W-13



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# **WASTEWATER OPERATION SECTION**

UTILITY NAME: AquaSource Utility, Inc.

## WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

[illegible]

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 406,419
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(210,315)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(158,530)
252	Advances for Construction	F-20	
Subtotal			37,574
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	101,276
Subtotal			138,850
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,316
	Other (Specify): Completed Construction not Classified		-
WASTEWATER RATE BASE			\$ 146,166
UTILITY OPERATING INCOME		S-3	\$ 3,883
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			2.66 %

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

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 217,965
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(125,742)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(143,377)
252	Advances for Construction	F-20	
	Subtotal		(51,154)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	97,081
	Subtotal		45,927
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,372
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 52,299
	UTILITY OPERATING INCOME	S-3	\$ (7,121)
EVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate			- -

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

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 281,133
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(83,259)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	
252	Advances for Construction	F-20	
	Subtotal		197,874
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	
	Subtotal		197,874
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,368
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 204,242
	UTILITY OPERATING INCOME	S-3	\$ 16,506
EVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate			8.08

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

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 3,399,816
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(1,917,077)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(421,355)
252	Advances for Construction	F-20	
	Subtotal		1,061,384
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	323,984
	Subtotal		1,385,368
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		43,397
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 1,428,765
	UTILITY OPERATING INCOME	S-3	\$ (54,194)
EVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate			--

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

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 74,996
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		74,996
401	Operating Expenses	S-10(a)	58,531
403	Depreciation Expense	S-6(a)	17,036
	Less: Amortization of CIAC	S-8(a)	(6,309)
	Net Depreciation Expense		10,727
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		1,184
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,184
409.1	Income Taxes	F-16	671
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		71,113
	Utility Operating Income		3,883
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 3,883

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 44,450
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		44,450
401	Operating Expenses	S-10(a)	50,975
403	Depreciation Expense	S-6(a)	9,648
	Less: Amortization of CIAC	S-8(a)	(7,671)
	Net Depreciation Expense		1,977
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,000
408.11	Property Taxes		(1,752)
408.12	Payroll Taxes		1,292
408.13	Other Taxes & Licenses		1,001
408	Total Taxes Other Than Income		2,541
409.1	Income Taxes	F-16	(3,922)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		51,571
	Utility Operating Income (Loss)		(7,121)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (7,121)



**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 91,867
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		91,867
401	Operating Expenses	S-10(a)	50,943
403	Depreciation Expense	S-6(a)	10,013
	Less: Amortization of CIAC	S-8(a)	
	Net Depreciation Expense		10,013
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		4,134
408.11	Property Taxes		(283)
408.12	Payroll Taxes		205
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		4,056
409.1	Income Taxes	F-16	10,349
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		75,361
	Utility Operating Income		16,506
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 16,506

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 449,006
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		449,006
401	Operating Expenses	S-10(a)	347,175
403	Depreciation Expense	S-6(a)	164,933
	Less: Amortization of CIAC	S-8(a)	(21,447)
	Net Depreciation Expense		143,486
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		20,205
408.11	Property Taxes		32,156
408.12	Payroll Taxes		383
408.13	Other Taxes & Licenses		550
408	Total Taxes Other Than Income		53,294
409.1	Income Taxes	F-16	(40,755)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		503,200
	Utility Operating Income (Loss)		(54,194)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (54,194)

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Kings Cove / Lake

**YEAR OF REPORT**  
December 31, 2004

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization			\$ -	\$ -
352	Franchises				
353	Land and Land Rights	13,314			13,314
354	Structure and Improvements	235,948	3,933		239,881
355	Power Generation Equipment				
360	Collection Sewers - Force	40,000			40,000
361	Collection Sewers - Gravity	7,759			7,759
362	Special Collecting Structures				
363	Services to Customers	5,000			5,000
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells		626		626
371	Pumping Equipment	27,056	1,682		28,738
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	4,228	8,986		13,214
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	3,192			3,192
390	Office Furniture & Equipment				
391	Transportation Equipment	5,771			5,771
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	40,835			40,835
398	Other Tangible Plant		8,089		8,089
	Total Wastewater Plant	\$ 383,103	\$ 23,316	\$ -	\$ 406,419

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

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights							
354	Structure and Improvements				\$ 13,314	\$ -		\$ -
355	Power Generation Equipment		3,933		235,948			
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		40,000					
362	Special Collecting Structures		7,759					
363	Services to Customers		5,000					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			626				
371	Pumping Equipment			28,738				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				12,963	251		
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment				3,192			5,771
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							40,835
398	Other Tangible Plant							8,089
	Total Wastewater Plant	\$ -	\$ 56,692	\$ 29,364	\$ 265,417	\$ 251	\$ -	\$ 54,695

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

S-4(b)  
GROUP 1

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Summit Chase / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 11,343	\$ -	\$ -	\$ 11,343
352	Franchises	250			250
353	Land and Land Rights				
354	Structure and Improvements	20,106	13,381		33,487
355	Power Generation Equipment				
360	Collection Sewers - Force	770			770
361	Collection Sewers - Gravity	58,256			58,256
362	Special Collecting Structures				
363	Services to Customers	9,248			9,248
364	Flow Measuring Devices				
365	Flow Measuring Installations	8,098			8,098
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	79,956			79,956
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	806	5,189		5,995
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment	5,770			5,770
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	2,148			2,148
398	Other Tangible Plant		2,644		2,644
	Total Wastewater Plant	\$ 196,751	\$ 21,214	\$ -	\$ 217,965

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

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 11,343						
352	Franchises	250						
353	Land and Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
354	Structure and Improvements		13,381		20,106			
355	Power Generation Equipment							
360	Collection Sewers - Force		770					
361	Collection Sewers - Gravity		58,256					
362	Special Collecting Structures							
363	Services to Customers		9,248					
364	Flow Measuring Devices							
365	Flow Measuring Installations		8,098					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			79,956				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				3,911	2,084		
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							5,770
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							2,148
398	Other Tangible Plant							2,644
	Total Wastewater Plant	\$ 11,593	\$ 89,753	\$ 79,956	\$ 24,017	\$ 2,084	\$ -	\$ 10,562

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Village Water / Polk

**YEAR OF REPORT**  
**December 31, 2004**

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ 1,417	\$ -	\$ 1,417
352	Franchises	1,417	(1,417)		
353	Land and Land Rights	19,000			19,000
354	Structure and Improvements	13,932	9,557		23,489
355	Power Generation Equipment				
360	Collection Sewers - Force	18,332	7,757		26,089
361	Collection Sewers - Gravity	37,276	688		37,964
362	Special Collecting Structures				
363	Services to Customers	1,188			1,188
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells		1,922		1,922
371	Pumping Equipment	16,999	82,067		99,066
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	2,813			2,813
381	Plant Sewers	33,367			33,367
382	Outfall Sewer Lines	719			719
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant		34,099		34,099
	Total Wastewater Plant	\$ 145,043	\$ 136,090	\$ -	\$ 281,133

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

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
December 31, 2004

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,417						
352	Franchises							
353	Land and Land Rights							
354	Structure and Improvements		\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -
355	Power Generation Equipment		2,368		13,932			7,189
360	Collection Sewers - Force		26,089					
361	Collection Sewers - Gravity		37,964					
362	Special Collecting Structures							
363	Services to Customers		1,188					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			1,922				
371	Pumping Equipment			95,895		3,171		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				2,813			
381	Plant Sewers				33,367			
382	Outfall Sewer Lines				719			
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							34,099
	Total Wastewater Plant	\$ 1,417	\$ 67,609	\$ 97,817	\$ 69,831	\$ 3,171	\$ -	\$ 41,288

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



**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** South Seas / Lee

**YEAR OF REPORT**  
December 31, 2004

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization			\$ -	\$ -
352	Franchises				
353	Land and Land Rights	60,000			60,000
354	Structure and Improvements	410,348	6,143		416,491
355	Power Generation Equipment	13,630	404		14,034
360	Collection Sewers - Force	35,115			35,115
361	Collection Sewers - Gravity		19,830		19,830
362	Special Collecting Structures	27,832			27,832
363	Services to Customers				
364	Flow Measuring Devices	547	4,218		4,765
365	Flow Measuring Installations		749		749
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	937,533	17,369		954,902
374	Reuse Distribution Reservoirs	33,131			33,131
375	Reuse Transmission and Distribution System	14,379			14,379
380	Treatment & Disposal Equipment	1,482,362	145,354		1,627,716
381	Plant Sewers		1,714		1,714
382	Outfall Sewer Lines	71,879			71,879
389	Other Plant / Miscellaneous Equipment	80,684	479		81,163
390	Office Furniture & Equipment				
391	Transportation Equipment	19,252			19,252
392	Stores Equipment				
393	Tools, Shop and Garage Equipment		912		912
394	Laboratory Equipment				
395	Power Operated Equipment	1,493			1,493
396	Communication Equipment	1,498			1,498
397	Miscellaneous Equipment				
398	Other Tangible Plant		12,961		12,961
Total Wastewater Plant		\$ 3,189,683	\$ 210,133	\$ -	\$ 3,399,816

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

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** South Seas / Lee

**YEAR OF REPORT**  
December 31, 2004

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights							
354	Structure and Improvements		\$ 6,143	\$ -	\$ 60,000	\$ -	\$ -	\$ -
355	Power Generation Equipment			50,446	350,841			9,061
				2,400	11,231		403	
360	Collection Sewers - Force		35,115					
361	Collection Sewers - Gravity		19,830					
362	Special Collecting Structures		27,832					
363	Services to Customers							
364	Flow Measuring Devices		4,765					
365	Flow Measuring Installations		749					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			924,606		30,296		
374	Reuse Distribution Reservoirs					33,131		
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				1,244,776	382,940	14,379	
381	Plant Sewers				1,714			
382	Outfall Sewer Lines				71,879			
389	Other Plant / Miscellaneous Equipment				80,684	479		
390	Office Furniture & Equipment							19,252
391	Transportation Equipment							
392	Stores Equipment							912
393	Tools, Shop and Garage Equipment							1,493
394	Laboratory Equipment							1,498
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							12,961
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 94,434	\$ 977,452	\$ 1,821,125	\$ 446,846	\$ 14,782	\$ 45,177

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

## BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	15	%	6.67 %
390	Office Furniture & Equipment		%	%
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment	10	%	10.00 %
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

## BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations	5	%	20.00 %
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment	10	%	10.00 %
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

## BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers	15	%	6.67 %
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment		%	%
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant	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.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment	20	%	5.00 %
360	Collection Sewers - Force	27	%	3.70 %
361	Collection Sewers - Gravity		%	%
362	Special Collecting Structures	37	%	2.70 %
363	Services to Customers		%	%
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs	15	%	6.67 %
375	Reuse Transmission and Distribution System	15	%	6.67 %
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment	15	%	6.67 %
390	Office Furniture & Equipment		%	%
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment	10	%	10.00 %
396	Communication Equipment	10	%	10.00 %
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *		21.83	%	4.58 %

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

**UTILITY NAME:** AquaSource Utility, Inc.

**SYSTEM NAME / COUNTY:** Kings Cove / Lake

**YEAR OF REPORT**  
December 31, 2004

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	-
352	Franchises				
354	Structure and Improvements	129,694	8,807		8,807
355	Power Generation Equipment				
360	Collection Sewers - Force	14,560	1,480		1,480
361	Collection Sewers - Gravity	291	194		194
362	Special Collecting Structures				
363	Services to Customers	2,036	143		143
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	6,207	25		25
374	Reuse Distribution Reservoirs		1,814		1,814
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	1,486	331		331
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	3,032	160		160
390	Office Furniture & Equipment				
391	Transportation Equipment	5,771	-		
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	30,201	4,082	(1)	4,081
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 193,278	\$ 17,036	\$ (1)	\$ 17,035

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

Note: Amounts in Column (e) to correct rounding

**S-6(a)**  
**GROUP 1**

UTILITY NAME AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					138,501
355	Power Generation Equipment					
360	Collection Sewers - Force					16,040
361	Collection Sewers - Gravity					485
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					2,179
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					25
371	Pumping Equipment					8,021
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					1,817
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					3,192
390	Office Furniture & Equipment					
391	Transportation Equipment					5,771
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					34,284
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 210,315



**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Summit Chase / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 1,677	\$ 454	\$ -	\$ 454
352	Franchises	31	-		
354	Structure and Improvements	3,970	1,004		1,004
355	Power Generation Equipment				
360	Collection Sewers - Force	426	28		28
361	Collection Sewers - Gravity	22,037	1,456		1,456
362	Special Collecting Structures				
363	Services to Customers	4,059	264		264
364	Flow Measuring Devices				
365	Flow Measuring Installations	7,466	632		632
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	69,382	5,334	1	5,335
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	57	261		261
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment	5,770	-		
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	1,220	215		215
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 116,095	\$ 9,648	\$ 1	\$ 9,649

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Amounts in Column (e) to correct rounding

UTILITY NAME AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	2,131
352	Franchises					31
354	Structure and Improvements					4,974
355	Power Generation Equipment					
360	Collection Sewers - Force					454
361	Collection Sewers - Gravity					23,493
362	Special Collecting Structures					
363	Services to Customers					4,323
364	Flow Measuring Devices					
365	Flow Measuring Installations					8,098
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					74,715
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					318
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					5,770
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					1,435
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service				\$ -		\$ 125,742

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Village Water / Polk

**YEAR OF REPORT**  
**December 31, 2004**

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	177	35		35
354	Structure and Improvements	773	516		516
355	Power Generation Equipment				
360	Collection Sewers - Force	13,835	846		846
361	Collection Sewers - Gravity	19,798	933		933
362	Special Collecting Structures				
363	Services to Customers	944	34		34
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells		77		77
371	Pumping Equipment	8,178	1,726	(1)	1,725
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	420	188		188
381	Plant Sewers	29,084	2,226		2,226
382	Outfall Sewer Lines	36	24		24
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant		3,408		3,408
Total Depreciable Wastewater Plant in Service		\$ 73,245	\$ 10,013	\$ (1)	\$ 10,012

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Amounts in Column (e) to correct rounding

UTILITY NAME AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ (1,807)	\$ -	\$ -	\$ (1,807)	
352	Franchises					212
354	Structure and Improvements					1,289
355	Power Generation Equipment					
360	Collection Sewers - Force					14,681
361	Collection Sewers - Gravity					20,731
362	Special Collecting Structures					
363	Services to Customers					978
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					77
370	Receiving Wells					9,905
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					608
381	Plant Sewers					31,310
382	Outfall Sewer Lines					60
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					3,408
Total Depreciable Wastewater Plant in Service		\$ (1,807)	\$ -	\$ -	\$ (1,807)	\$ 83,259

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** South Seas / Lee

**YEAR OF REPORT**  
**December 31, 2004**

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	234,072	12,844		12,844
355	Power Generation Equipment	461	682		682
360	Collection Sewers - Force	22,700	1,169		1,169
361	Collection Sewers - Gravity				
362	Special Collecting Structures	1,444	696		696
363	Services to Customers				
364	Flow Measuring Devices	164	826		826
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	619,502	52,832		52,832
374	Reuse Distribution Reservoirs	2,000	895		895
375	Reuse Transmission and Distribution System	815	335		335
380	Treatment & Disposal Equipment	756,759	84,291	(1)	84,290
381	Plant Sewers				
382	Outfall Sewer Lines	48,291	2,394		2,394
389	Other Plant / Miscellaneous Equipment	58,048	4,486		4,486
390	Office Furniture & Equipment				
391	Transportation Equipment	7,190	3,209		3,209
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	323	124		124
396	Communication Equipment	374	150		150
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 1,752,143	\$ 164,933	\$ (1)	\$ 164,932

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: Amounts in Column (e) to correct rounding

UTILITY NAM AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT  
December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					246,916
355	Power Generation Equipment					1,143
360	Collection Sewers - Force					23,869
361	Collection Sewers - Gravity					
362	Special Collecting Structures					2,140
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					990
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					672,334
375	Reuse Transmission and Distribution System					2,895
380	Treatment & Disposal Equipment					1,150
381	Plant Sewers					841,051
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					50,685
390	Office Furniture & Equipment					62,534
391	Transportation Equipment					
392	Stores Equipment					10,399
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					447
396	Communication Equipment					524
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service				\$ -		\$ 1,917,077

**YEAR OF REPORT**  
**December 31, 2004**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 158,530
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 158,530

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines, typical of notebook paper. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

**YEAR OF REPORT**  
**December 31, 2004**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ <u>143,377</u>
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ <u>143,377</u>

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slightly textured appearance and is set against a dark background.



**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Village Water / Polk

**YEAR OF REPORT**  
**December 31, 2004**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		None
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		None

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:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slightly textured appearance and is set against a dark background.

**SYSTEM NAME / COUNTY:** South Seas / Lee

December 31, 2004

**ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 421,355
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 421,355

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:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on the right side, suggesting it's resting on a surface.

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**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)
		\$ -	\$ -
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 94,967
Debits during year:	
Accruals charged to Account	6,309
Other Debits (specify):	
Total debits	6,309
Credits during year (specify):	
Total credits	
Balance end of year	\$ 101,276

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

**YEAR OF REPORT**  
**December 31, 2004**

**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)
		\$ -	\$ -
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**ACCOUNT 272**

DESCRIPTION (a)	
Balance first of year	\$ 89,410
Debits during year:	
Accruals charged to Account	7,671
Other Debits (specify):	
Total debits	7,671
Credits during year (specify):	
Total credits	
Balance end of year	\$ 97,081

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
 December 31, 2004

**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)
		\$ -	\$ -
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	
Balance first of year	None
Debits during year:	
Accruals charged to Account	
Other Debits (specify):	
Total debits	
Credits during year (specify):	
Total credits	
Balance end of year	None

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT  
 December 31, 2004

**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)
		\$ -	\$ -
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	
Balance first of year	\$ 302,537
Debits during year:	
Accruals charged to Account	21,447
Other Debits (specify):	
Total debits	21,447
Credits during year (specify):	
Total credits	
Balance end of year	\$ 323,984

**UTILITY NAME:** AquaSource Utility, Inc.  
**SYSTEM NAME / COUNTY:** Kings Cove / Lake

**YEAR OF REPORT**  
**December 31, 2004**

## WASTEWATER CIAC SCHEDULE "B"

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

[illegible]

**YEAR OF REPORT**  
**December 31, 2004**

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

**S-8(b)**  
**GROUP 2**



<b>YEAR OF REPORT</b> <b>December 31, 2004</b>
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**ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

**S-8(b)**  
**GROUP 4**

**YEAR OF REPORT**  
**December 31, 2004**

[illegible]

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
	Measured Revenues:			
522.1	Residential Revenues	198	198	\$ 74,996
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	198	198	74,996
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	198	198	\$ 74,996
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$ -

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 74,996

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
522.1	Measured Revenues: Residential Revenues	213	213	\$ 44,196
522.2	Commercial Revenues	1	1	254
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	214	214	44,450
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	214	214	\$ 44,450
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 44,450

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues	33	33	91,867
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	33	33	91,867
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	33	33	\$ 91,867
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
 December 31, 2004

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 91,867

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



WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
522.1	Measured Revenues: Residential Revenues	32	32	\$ 19,223
522.2	Commercial Revenues	32	31	394,379
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)	2		
522	Total Measured Revenues	66	63	413,602
523	Revenues From Public Authorities			
524	Revenues From Other Systems			35,374
525	Interdepartmental Revenues			
	Total Wastewater Sales	66	63	\$ 448,976
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$ -

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

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT  
 December 31, 2004

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues		1	30
540	Total Flat Rate Reuse Revenues			30
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				30
Total Wastewater Operating Revenues				\$ 449,006

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

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
December 31, 2004

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 12,401	\$ 1,442	\$ -	\$ 4,178	\$ 377	\$ 2,096	\$ 747
703	Salaries and Wages - Officers, Directors and Majority Stockholders	812						
704	Employee Pensions and Benefits	999						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	9,312					9,312	
715	Purchased Power	10,641			4,720		5,903	
716	Fuel for Power Purchased							
718	Chemicals	3,635					3,635	
720	Materials and Supplies	317	(9)				3	139
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	272						
733	Contractual Services - Legal	441						
734	Contractual Services - Legal Fees	2,681						
735	Contractual Services - Testing	1,077					1,077	
736	Contractual Services - Other	11,616		349		4,039	3,794	1,091
741	Rental of Building/Real Property	237						
742	Rental of Equipment	43						
750	Transportation Expense	973					42	
756	Insurance - Vehicle	179						
757	Insurance - General Liability	550						
758	Insurance - Workmens Comp.	335						
759	Insurance - Other	581						
760	Advertising Expense	5						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	214						
775	Miscellaneous Expenses	1,210		2				
Total Wastewater Utility Expenses		\$ 58,531	\$ 1,433	\$ 351	\$ 8,898	\$ 4,416	\$ 25,862	\$ 1,977

S-10(a)  
GROUP 1

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
December 31, 2004

WASTEWATER UTILITY EXPENSE ACCOUNTS

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)
701	Salaries and Wages - Employees	\$ 256	\$ 3,305	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		812				
704	Employee Pensions and Benefits		999				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power		18				
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		184				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		272				
733	Contractual Services - Legal		441				
734	Contractual Services - Mgt. Fees		2,681				
735	Contractual Services - Testing						
736	Contractual Services - Other	808	1,535				
741	Rental of Building/Real Property		237				
742	Rental of Equipment		43				
750	Transportation Expense		931				
756	Insurance - Vehicle		179				
757	Insurance - General Liability		550				
758	Insurance - Workmens Comp.		335				
759	Insurance - Other		581				
760	Advertising Expense		5				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	214					
775	Miscellaneous Expenses	12	1,196				
Total Wastewater Utility Expenses		\$ 1,290	\$ 14,304	\$ -	\$ -	\$ -	\$ -

S-10(b)  
GROUP 1

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 10,580	\$ 1,484	\$ 213	\$ 4,043	\$ 107	\$ 1,887	\$ 117
703	Salaries and Wages - Officers, Directors and Majority Stockholders	882						
704	Employee Pensions and Benefits	1,080						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	6,170					6,170	
715	Purchased Power	4,650					4,631	
716	Fuel for Power Purchased							
718	Chemicals	4,493					4,493	
720	Materials and Supplies	6,671	(10)				4	524
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	294						
733	Contractual Services - Legal	477						
734	Contractual Services - Mgt. Fees	2,898						
735	Contractual Services - Testing	984					984	
736	Contractual Services - Other	7,212	623	45		500	3,226	147
741	Rental of Building/Real Property	256						
742	Rental of Equipment	46						
750	Transportation Expense	1,052					45	
756	Insurance - Vehicle	193						
757	Insurance - General Liability	594						
758	Insurance - Workmens Comp.	362						
759	Insurance - Other	628						
760	Advertising Expense	5						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	231						
775	Miscellaneous Expenses	1,217		2				
	Total Wastewater Utility Expenses	\$ 50,975	\$ 2,097	\$ 260	\$ 4,043	\$ 607	\$ 21,440	\$ 788

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
December 31, 2004

WASTEWATER UTILITY EXPENSE ACCOUNTS

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)
701	Salaries and Wages - Employees	\$ 175	\$ 2,554	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		882				
704	Employee Pensions and Benefits		1,080				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense		19				
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		6,153				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		294				
733	Contractual Services - Legal		477				
734	Contractual Services - Mgt. Fees		2,898				
735	Contractual Services - Testing						
736	Contractual Services - Other	984	1,687				
741	Rental of Building/Real Property		256				
742	Rental of Equipment		46				
750	Transportation Expense		1,007				
756	Insurance - Vehicle		193				
757	Insurance - General Liability		594				
758	Insurance - Workmens Comp.		362				
759	Insurance - Other		628				
760	Advertising Expense		5				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	231					
775	Miscellaneous Expenses	13	1,202				
	Total Wastewater Utility Expenses	\$ 1,403	\$ 20,337				

S-10(b)  
GROUP 2

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 12,632	\$ 300	\$ 44	\$ 1,900	\$ 1,593	\$ 6,047	\$ 2,277
703	Salaries and Wages - Officers, Directors and Majority Stockholders	139						
704	Employee Pensions and Benefits	166						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	7,919					7,919	
715	Purchased Power	10,985	53		3,472		7,459	
716	Fuel for Power Purchased							
718	Chemicals	2,787					2,787	
720	Materials and Supplies	3,092	887		489	942	438	16
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	45						
733	Contractual Services - Legal	73						
734	Contractual Services - Mgt. Fees	447						
735	Contractual Services - Testing	854					854	
736	Contractual Services - Other	8,756	28	1,516			3,498	3,134
741	Rental of Building/Real Property	23						
742	Rental of Equipment	670				668		
750	Transportation Expense	155						
756	Insurance - Vehicle	30						
757	Insurance - General Liability	92						
758	Insurance - Workmens Comp.	56						
759	Insurance - Other	97						
760	Advertising Expense	1						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	1,924						
	Total Wastewater Utility Expenses	\$ 50,943	\$ 1,268	\$ 1,560	\$ 5,861	\$ 3,203	\$ 29,002	\$ 5,427

WASTEWATER UTILITY EXPENSE ACCOUNTS

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)
701	Salaries and Wages - Employees	\$ 123	\$ 348	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		139				
704	Employee Pensions and Benefits		166				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power		1				
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		320				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		45				
733	Contractual Services - Legal		73				
734	Contractual Services - Mgt. Fees		447				
735	Contractual Services - Testing						
736	Contractual Services - Other	281	299				
741	Rental of Building/Real Property		23				
742	Rental of Equipment		2				
750	Transportation Expense		155				
756	Insurance - Vehicle		30				
757	Insurance - General Liability		92				
758	Insurance - Workmens Comp.		56				
759	Insurance - Other		97				
760	Advertising Expense		1				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		1,924				
Total Wastewater Utility Expenses		\$ 404	\$ 4,218				



UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT  
December 31, 2004

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 82,160	\$ 276	\$ 1,008	\$ 5,225	\$ 6,458	\$ 45,466	\$ 2,109
703	Salaries and Wages - Officers, Directors and Majority Stockholders	299						
704	Employee Pensions and Benefits	322						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	119,700					119,700	
715	Purchased Power	40,063			20,572		19,489	
716	Fuel for Power Purchased	5,049			5,049			
718	Chemicals	17,824					17,824	
720	Materials and Supplies	26,190	10,834	983	2,899	681	6,846	3,944
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	88						
733	Contractual Services - Legal	143						
734	Contractual Services - Mgt. Fees	867						
735	Contractual Services - Testing	31,131					31,131	
736	Contractual Services - Other	15,084	198	58		11,975	69	674
741	Rental of Building/Real Property	45						
742	Rental of Equipment	150						146
750	Transportation Expense	1,621					691	
756	Insurance - Vehicle	58						
757	Insurance - General Liability	178						
758	Insurance - Workmens Comp.	108						
759	Insurance - Other	188						
760	Advertising Expense	2						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	5,905						
Total Wastewater Utility Expenses		\$ 347,175	\$ 11,308	\$ 2,049	\$ 33,745	\$ 19,114	\$ 241,216	\$ 6,873

S-10(a)  
GROUP 7

UTILITY NAME: AquaSource Utility, Inc.

SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT  
December 31, 2004

WASTEWATER UTILITY EXPENSE ACCOUNTS

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)
701	Salaries and Wages - Employees	\$ 218	\$ 21,400	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		299				
704	Employee Pensions and Benefits		322				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense		2				
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		3				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		88				
733	Contractual Services - Legal		143				
734	Contractual Services - Mgt. Fees		867				
735	Contractual Services - Testing						
736	Contractual Services - Other	1,514	596				
741	Rental of Building/Real Property		45				
742	Rental of Equipment		4				
750	Transportation Expense		930				
756	Insurance - Vehicle		58				
757	Insurance - General Liability		178				
758	Insurance - Workmens Comp.		108				
759	Insurance - Other		188				
760	Advertising Expense		2				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		5,905				
Total Wastewater Utility Expenses		\$ 1,732	\$ 31,138				

S-10(b)  
GROUP 7

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
 December 31, 2004

### CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	198	198
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				198

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

- (b) If no historical flow data are available, use:

$$\text{ERC} = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

**NOTE:** Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$\left( \frac{12,790,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 280 \text{ gpd} = 125$$

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
 December 31, 2004

### CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	213	213
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				214

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

- (b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

**NOTE:** Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$( \frac{9,564,000}{\text{(total gallons treated)}} / 365 \text{ days} ) / 280 \text{ gpd} = 94$$

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
 December 31, 2004

### CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	23	23
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0	4	20
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0	1	30
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				97

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

**NOTE:** Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$( \frac{19,981,000}{\text{(total gallons treated)}} / 365 \text{ days} ) / 280 \text{ gpd} = 196$$

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT  
 December 31, 2004

### CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	23	23
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0	4	20
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0	5	150
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				217

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

- (b) If no historical flow data are available, use:

$$\text{ERC} = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

**NOTE:** Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$\left( \frac{45,562,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 280 \text{ gpd} = 446$$

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
December 31, 2004

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	55,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Unknown		
Type (2)			
Hydraulic Capacity	55,000		
Average Daily Flow	35,041		
Total Gallons of Wastewater Treated	12,790,000		
Method of Effluent Disposal	Percolation Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
 December 31, 2004

**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	54,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Unknown		
Type (2)	Unknown		
Hydraulic Capacity	54,000		
Average Daily Flow	26,203		
Total Gallons of Wastewater Treated	9,564,000		
Method of Effluent Disposal	Percolation Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
 (i.e. average annual daily flow, etc)

(2) Contact stabilization, advanced treatment, etc.



UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
December 31, 2004

**WASTEWATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	75,000 GPD		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Defiance		
Type (2)	Extended Air		
Hydraulic Capacity	75,000		
Average Daily Flow	54,742		
Total Gallons of Wastewater Treated	19,981,000		
Method of Effluent Disposal	Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: AquaSource Utility, Inc.  
 SYSTEM NAME / COUNTY: South Seas / Lee

<b>YEAR OF REPORT</b> <b>December 31, 2004</b>
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**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.450 MGD		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Marlof		
Type (2)	Stress Key		
Hydraulic Capacity	.450 MGD		
Average Daily Flow	124,827		
Total Gallons of Wastewater Treated	45,562,000		
Method of Effluent Disposal	Reuse / Percolation Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
 (i.e. average annual daily flow, etc)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Kings Cove / Lake

YEAR OF REPORT  
December 31, 2004

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* that system can efficiently serve. 198
2. Maximum number of ERC's \* which can be served. 198
3. Present system connection capacity (in ERC's \*) using existing lines. 198
4. Future system connection capacity (in ERC's \*) upon service area buildout. 198
5. Estimated annual increase in ERC's \* . None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with the N/A
10. When did the company last file a capacity analysis report with the DEP? Unknown
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction be N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order of the DEP? N/A
11. Department of Environmental Protection ID # DO 35-24536

\* An ERC is determined based on the calculation on the bottom of Page S-11

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Summit Chase / Lake

YEAR OF REPORT  
December 31, 2004

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve.	<u>214</u>
2. Maximum number of ERC's * which can be served.	<u>214</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>214</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>214</u>
5. Estimated annual increase in ERC's * .	<u>Built out</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with the	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>Unknown</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading	<u>N/A</u>
e. Is this system under any Consent Order of the	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>DO 35-262155</u>

\* An ERC is determined based on the calculation on the bottom of Page S-11

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: Village Water / Polk

YEAR OF REPORT  
December 31, 2004

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve.	<u>97</u>
2. Maximum number of ERC's * which can be served.	<u>97</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>97</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>97</u>
5. Estimated annual increase in ERC's * .	<u>Built out</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
If so, when? <u>N/A</u>	
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with the <u>N/A</u>	
10. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FLA 01087</u>

\* An ERC is determined based on the calculation on the bottom of Page S-11

UTILITY NAME: AquaSource Utility, Inc.  
SYSTEM NAME / COUNTY: South Seas / Lee

YEAR OF REPORT  
December 31, 2004

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve.	<u>217</u>
2. Maximum number of ERC's * which can be served.	<u>217</u>
3. Present system connection capacity (in ERC's *) using existing lines	<u>217</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>217</u>
5. Estimated annual increase in ERC's * .	<u>Built out</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. <u>None</u>	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. <u>South Seas Plantation Golf Course - 100%</u>	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? <u>No</u> If so, when? <u>N/A</u>	
9. Has the utility been required by the DEP or water management district to implement reuse? <u>No</u> If so, what are the utility's plans to comply with the DEP? <u>N/A</u>	
10. When did the company last file a capacity analysis report with the DEP? <u>Unknown</u>	
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? <u>N/A</u> c. When will construction be <u>N/A</u> d. Attach plans for funding the required upgrading. <u>N/A</u> e. Is this system under any Consent Order of the DEP? <u>N/A</u>	
11. Department of Environmental Protection ID # <u>DO 36-60794</u>	

\* An ERC is determined based on the calculation on the bottom of Page S-11

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company: AQUASOURCE UTILITY INC-Highlands Cty**

**For the Year Ended December 31, 2004**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	135,931	135,931	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	545	545	-
<b>Total Water Operating Revenue</b>	\$ 136,476	\$ 136,476	\$ -
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	-	-	-
<b>Net Water Operating Revenues</b>	\$ 136,476	\$ 136,476	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company: AquaSource Utility, Inc. d/b/a Aqua Utilities Flor**

**For the Year Ended December 31, 2004**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	137,610	137,610	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	1,170	1,170	-
<b>Total Water Operating Revenue</b>	\$ 138,780	\$ 138,780	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
<b>Net Water Operating Revenues</b>	\$ 138,780	\$ 138,780	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).



***Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class A & B***

***Company: AquaSource Utility, Inc. d/b/a Aqua Utilities Flor***

***For the Year Ended December 31, 2004***

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	119,446	119,446	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	-	-	-
Reclaimed Water Sales (540.1 - 544)	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 119,446</b>	<b>\$ 119,446</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 119,446</b>	<b>\$ 119,446</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company: AQUASOURCE UTILITY INC-Village Water**

**For the Year Ended December 31, 2004**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	109,530	109,530	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	1,447	1,447	-
<b>Total Water Operating Revenue</b>	\$ 110,977	\$ 110,977	\$ -
<b>LESS: Expense for Purchased Water         from FPSC-Regulated Utility</b>	-	-	-
<b>Net Water Operating Revenues</b>	\$ 110,977	\$ 110,977	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

***Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class A & B***

***Company: AQUASOURCE UTILITY INC-Village Water***

***For the Year Ended December 31, 2004***

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	91,867	91,867	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	-	-	-
Reclaimed Water Sales (540.1 - 544)	-	-	-
<b>Total Wastewater Operating Revenue</b>	\$ 91,867	\$ 91,867	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
<b>Net Wastewater Operating Revenues</b>	\$ 91,867	\$ 91,867	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class A & B**

**Company: AQUASOURCE UTILITY INC-South Seas**

**For the Year Ended December 31, 2004**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	413,602	413,602	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	-	-	-
Reclaimed Water Sales (540.1 - 544)	35,404	35,404	-
<b>Total Wastewater Operating Revenue</b>	\$ 449,006	\$ 449,006	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
<b>Net Wastewater Operating Revenues</b>	\$ 449,006	\$ 449,006	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).