

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(a)	5,119,942
	Less:		
	Nonused and Useful Plant (1)		(16,941)
108.1	Accumulated Depreciation	W-6(b)	1,864,389
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	3,961,068
252	Advances for Construction	F-21	52,137
	Subtotal		(740,711)
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	849,976
	Subtotal		109,265
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(79,861)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	44,098
	Working Capital Allowance (3)		75,587
	Other (Specify):		
	Deferred Taxes		209,637
	Regulatory Assets		81,916
	WATER RATE BASE		440,642
	WATER OPERATING INCOME	W-3	223,121
	ACHIEVED RATE OF RETURN		<u>50.64%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	875,903
469	Less: Guaranteed Revenue and AFPI	W-9	72,510
	Net Operating Revenues		<u>803,393</u>
401	Operating Expenses	W-10(a)	378,271
403	Depreciation Expense	W-6(a)	142,070
	Less: Amortization Of CIAC	W-8(a)	122,973
	Net Depreciation Expense		<u>19,097</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	<u>(1,997)</u>
407	Amortization Expense	F-8	
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		39,416
408.11	Property Taxes		50,877
408.12	Payroll Taxes		13,343
408.13	Other Taxes and Licenses		119
	Total Taxes Other Than Income		103,756
409.1	Income Taxes		105,416
410.1	Deferred Federal Income Taxes		(21,212)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(3,059)
	Utility Operating Expenses		580,272
	Utility Operating Income		223,121
	Add Back:		
469	Guaranteed Revenues (and AFPI)		72,510
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>295,631</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	50,516	0	0	50,516
302	Franchises	3,141	0	0	3,141
303	Land and Land Rights	73,608	5,268	(3,307)	75,569
304	Structures and Improvements	115,419	57,266	(52,498)	120,187
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	17,000	0	0	17,000
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	51,911	0	0	51,911
311	Pumping Equipment	146,480	35,879	253	182,612
320	Water Treatment Equipment	14,804	0	1,000	15,804
330	Distribution Reservoirs and Standpipes	126,467	47,216	(1,516)	172,167
331	Transmission and Distribution Mains	3,289,030	126,384	0	3,415,414
333	Services	330,241	26,901	0	357,142
334	Meters and Meter Installations	165,776	31,629	(8,622)	188,783
335	Hydrants	246,040	16,632	0	262,672
336	Backflow Prevention Devices	32,194	0	0	32,194
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	79,511	86,274	(79,511)	86,274
341	Transportation Equipment	15,677	16,520	(15,677)	16,520
342	Stores Equipment	623	694	(623)	694
343	Tools, Shop and Garage Equip.	13,016	15,358	(13,016)	15,358
344	Laboratory Equipment	4,038	3,567	(4,038)	3,567
345	Power Operated Equipment	19,091	18,019	(19,091)	18,019
346	Communication Equipment	30,097	28,522	(30,097)	28,522
347	Miscellaneous Equipment	5,988	5,340	(5,988)	5,340
348	Other Tangible Plant	0	536	0	536
Total Water Plant		4,830,668	522,004	(232,730)	5,119,942

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Nassau / Amelia Island

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	50,516	50,516	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	3,141	3,141	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	75,569	X X X X X X X	0	70,301	0	5,268
304	Structures and Improvements	120,187	X X X X X X X	0	64,573	0	55,614
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	17,000	X X X X X X X	17,000	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	51,911	X X X X X X X	51,911	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	182,612	X X X X X X X	57,505	29,396	95,711	X X X X X X X
320	Water Treatment Equipment	15,804	X X X X X X X	X X X X X X X	15,804	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	172,167	X X X X X X X	X X X X X X X	X X X X X X X	172,167	X X X X X X X
331	Transmission and Distribution Mains	3,415,414	X X X X X X X	X X X X X X X	X X X X X X X	3,415,414	X X X X X X X
333	Services	357,142	X X X X X X X	X X X X X X X	X X X X X X X	357,142	X X X X X X X
334	Meters and Meter Installations	188,783	X X X X X X X	X X X X X X X	X X X X X X X	188,783	X X X X X X X
335	Hydrants	262,672	X X X X X X X	X X X X X X X	X X X X X X X	262,672	X X X X X X X
336	Backflow Prevention Devices	32,194	X X X X X X X	X X X X X X X	X X X X X X X	32,194	X X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X X
340	Office Furniture and Equip	86,274	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	86,274
341	Transportation Equipment	16,520	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	16,520
342	Stores Equipment	694	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	694
343	Tools, Shop and Garage Equip.	15,358	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	15,358
344	Laboratory Equipment	3,567	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	3,567
345	Power Operated Equipment	18,019	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	18,019
346	Communication Equipment	28,522	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	28,522
347	Miscellaneous Equipment	5,340	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	5,340
348	Other Tangible Plant	536	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	536
	Total Water Plant	5,119,942	53,657	126,416	180,074	4,524,083	235,712

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Nassau / Amelia Island

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	11,300	1,342	0	1,342
304	Structures and Improvements	17,765	3,673	4,681	8,354
305	Collecting and Impounding Reservoirs	(13)	0	13	13
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	13,345	566	0	566
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	151	(0)	0	(0)
310	Power Generation Equipment	11,958	2,595	0	2,595
311	Pumping Equipment	41,350	8,246	0	8,246
320	Water Treatment Equipment	3,943	697	0	697
330	Distribution Reservoirs and Standpipes	17,401	4,032	0	4,032
331	Transmission and Distribution Mains	1,393,884	78,107	0	78,107
333	Services	87,931	8,593	0	8,593
334	Meters and Meter Installations	(14,907)	8,864	0	8,864
335	Hydrants	67,176	5,647	0	5,647
336	Backflow Prevention Devices	3,163	750	0	750
339	Other Plant and Miscellaneous Equipment	328	(0)	0	(0)
340	Office Furniture and Equip	46,057	11,837	44,983	56,820
341	Transportation Equipment	14,616	2,110	15,300	17,411
342	Stores Equipment	347	38	407	444
343	Tools, Shop and Garage Equip.	7,229	756	7,867	8,622
344	Laboratory Equipment	1,944	233	1,851	2,084
345	Power Operated Equipment	13,057	892	12,596	13,488
346	Communication Equipment	8,524	2,732	8,902	11,634
347	Miscellaneous Equipment	1,866	336	1,940	2,276
348	Other Tangible Plant	7	27	120	147
Total Water Plant Accumulated Depreciation		1,748,422	142,070	98,659	240,730

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Nassau / Amelia Island

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	12,642
304	Structures and Improvements	2,270 (4)	0	6,033 (2,3)	8,303	17,816
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	13,911
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	151 (2)	151	0
310	Power Generation Equipment	0	0	0	0	14,553
311	Pumping Equipment	(1,025) (15)	0	0	(1,025)	50,621
320	Water Treatment Equipment	(1,000) (15)	0	0	(1,000)	5,640
330	Distribution Reservoirs and Standpipes	1,516	0	0	1,516	19,917
331	Transmission and Distribution Mains	0	0	0	0	1,471,991
333	Services	0	0	0	0	96,524
334	Meters and Meter Installations	8,622	0	0	8,622	(14,665)
335	Hydrants	0	0	0	0	72,823
336	Backflow Prevention Devices	0	0	0	0	3,913
339	Other Plant and Miscellaneous Equipment	0	0	328 (2)	328	0
340	Office Furniture and Equip	5,412 (4)	0	47,021 (3)	52,433	50,443
341	Transportation Equipment	1,302 (4)	287 (4)	14,815 (3)	15,830	16,196
342	Stores Equipment	0 (4)	0	423 (3)	423	368
343	Tools, Shop and Garage Equip.	90 (4)	0	8,855 (3)	8,945	6,906
344	Laboratory Equipment	32 (4)	0	2,418 (3)	2,450	1,577
345	Power Operated Equipment	364 (4)	0	13,347 (3)	13,711	12,834
346	Communication Equipment	21 (4)	0	11,203 (3)	11,225	8,933
347	Miscellaneous Equipment	48 (4)	0	2,789 (3)	2,837	1,305
348	Other Tangible Plant	0 (4)	0	14 (3)	14	140
	Total Water Plant Accumulated Depreciation	17,652	287	107,397	124,763	1,864,389

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

W-6 (a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		3,778,769
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	52,286
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	182,150
Total Credits		<u>234,436</u>
Less debits charged during the year (All debits charged during the year must be explained below)		52,137
Total Contributions in Aid of Construction		<u>3,961,068</u>

Explain all debits charged to Account 271 below:

Refund Amelia Island Baptist Church

52,137

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	183	214 AVERAGE	39,190
Reclass from Sewer			13,096
Total Credits			<u>52,286</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	727,003
Debits during year: Accruals charge to Account 272 Other debits (specify):	122,973
Total Debits	<u>122,973</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>849,976</u>

**YEAR OF REPORT
DECEMBER 31, 2000**

**YEAR OF REPORT
DECEMBER 31, 2000**

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	1,875	2,071	498,530
461.2	Metered Sales to Commercial Customers	167	181	281,539
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>2,042</u>	<u>2,252</u>	<u>780,069</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	18	22	7,525
	Total Fire Protection Revenue	<u>18</u>	<u>22</u>	<u>7,525</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	1	5	4,978
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u><u>2,061</u></u>	<u><u>2,279 (7)</u></u>	<u><u>792,572</u></u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			72,510
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			9,040
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			1,781
	Total Other Water Revenues			83,331
	Total Water Operating Revenues			<u><u>875,903</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Nassau / Amelia Island

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	121,614	25,695	1,410
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	39,771 (5)	8,446	463
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	40,358	39,332	0
616	Fuel for Power Purchased	994	994	X X X X X X
618	Chemicals	30,413	0	X X X X X X
620	Materials and Supplies	31,962	320	14,768
631	Contractual Services - Eng.	4	0	0
632	Contractual Services - Acct.	1,225	0	0
633	Contractual Services - Legal	3,066	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	1,657	0	0
636	Contractual Services - Other	40,435	0	0
641	Rental of Building/Real Property	2,079	0	0
642	Rental of Equipment	139	0	0
650	Transportation Expenses	12,597	7	0
656	Insurance - Vehicle	1,097	0	0
657	Insurance - General Liability	2,334	0	0
658	Insurance - Workmans's Comp	1,625 (5)	265	15
659	Insurance - Other	292	0	0
660	Advertising Expense	687	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expens	8,032	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	2,339	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	3,750	X X X X X X	X X X X X X
675	Miscellaneous Expenses	31,800	10,244	379
	Total Water Utility Expenses	378,271	85,303	17,035

SYSTEM NAME: Nassau / Amelia Island

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	19,262	7,123	21,628	24,000	9,163	13,333
603	0	0	0	0	0	0
604	6,332	2,341	7,109	7,889	3,030	4,159
610	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0	0
615	0	XXXXXXX	0	XXXXXXX	43	983
616	0	XXXXXXX	0	XXXXXXX	0	0
618	30,413	0	0	0	0	0
620	1,745	1,637	6,426	3,303	1,191	2,572
631	0	0	0	0	0	4
632	0	0	0	0	0	1,225
633	0	0	0	0	0	3,066
634	0	0	0	0	0	0
635	1,657	0	0	0	0	0
636	132	5,364	0	0		34,939
641	0	0	0	0	352	1,728
642	0	0	0	0	25	114
650	0	0	8,586	0	6	3,998
656	0	0	0	0	0	1,097
657	0	0	0	0	0	2,334
658	198	73	223	247	94	510
659	0	0	0	0	0	292
660	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0	687
666	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0	8,032
667	0	0	0	0	0	2,339
668						
670	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	3,750	0
675	0	0	0	0	8,122	13,055
	<u>59,739</u>	<u>16,539</u>	<u>43,972</u>	<u>35,439</u>	<u>25,776</u>	<u>94,468</u>

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(a)	1,911,365
	Less:		
	Nonused and Useful Plant (1)		(20,170)
108.1	Accumulated Depreciation	W-6(b)	331,365
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	484,178
252	Advances for Construction	F-21	0
	Subtotal		1,115,993
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	134,878
	Subtotal		1,250,871
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		34,368
	Other (Specify):		
	Deferred Taxes		(9,472)
	Regulatory Assets		32,082
	WATER RATE BASE		1,307,849
	WATER OPERATING INCOME	W-3	143,504
	ACHIEVED RATE OF RETURN		<u>10.97%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	417,816
469	Less: Guaranteed Revenue and AFPI	W-9	4,437
Net Operating Revenues			<u>413,379</u>
401	Operating Expenses	W-10(a)	172,109
403	Depreciation Expense	W-6(a)	45,946
	Less: Amortization Of CIAC	W-8(a)	15,239
Net Depreciation Expense			<u>30,707</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.1	Utility Regulatory Assessment Fee		18,802
408.11	Property Taxes		1,509
408.12	Payroll Taxes		5,667
408.13	Other Taxes and Licenses		187
Total Taxes Other Than Income			26,165
409.1	Income Taxes		41,337
410.1	Deferred Federal Income Taxes		704
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(1,148)
Utility Operating Expenses			269,875
Utility Operating Income			143,504
Add Back:			
469	Guaranteed Revenues (and AFPI)		4,437
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		28,478
Total Utility Operating Income			<u><u>176,420</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	10,577	0	0	10,577
303	Land and Land Rights	17,894	2,455	(1,654)	18,695
304	Structures and Improvements	52,545	25,912	(25,207)	53,250
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	25,654	0	0	25,654
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	3,474	0	0	3,474
310	Power Generation Equipment	8,297	0	0	8,297
311	Pumping Equipment	71,241	13,826	(1,944)	83,123
312	Water Treatment Equipment	5,100	0	0	5,100
313	Distribution Reservoirs and Standpipes	24,376	0	0	24,376
314	Transmission and Distribution Mains	625,326	790,213	0	1,415,539
315	Services	70,633	6,228	0	76,861
316	Meters and Meter Installations	54,091	5,415	(4,240)	55,266
317	Hydrants	16,436	30,880	0	47,316
318	Backflow Prevention Devices	2,368	0	0	2,368
319	Other Plant and Misc Equipment	0	0	0	0
320	Office Furniture and Equip	39,775	40,203	(39,775)	40,203
321	Transportation Equipment	7,842	7,698	(7,842)	7,698
322	Stores Equipment	312	324	(312)	324
323	Tools, Shop and Garage Equip.	6,511	7,157	(6,511)	7,157
324	Laboratory Equipment	2,020	1,662	(2,020)	1,662
325	Power Operated Equipment	9,550	8,397	(9,550)	8,397
326	Communication Equipment	15,056	13,291	(15,056)	13,291
327	Miscellaneous Equipment	2,995	2,489	(2,995)	2,489
328	Other Tangible Plant	0	250	0	250
Total Water Plant		1,072,073	956,398	(117,106)	1,911,365

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Apple Valley

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	10,577	10,577	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	18,695	X X X X X X X	16,240	0	0	2,455
304	Structures and Improvements	53,250	X X X X X X X	0	27,334	0	25,916
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	25,654	X X X X X X X	25,654	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	3,474	X X X X X X X	3,474	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	8,297	X X X X X X X	8,297	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	83,123	X X X X X X X	29,320	5,353	48,450	X X X X X X X
312	Water Treatment Equipment	5,100	X X X X X X X	X X X X X X X	5,100	X X X X X X X	X X X X X X X
313	Distribution Reservoirs and Standpipes	24,376	X X X X X X X	X X X X X X X	X X X X X X X	24,376	X X X X X X X
314	Transmission and Distribution Mains	1,415,539	X X X X X X X	X X X X X X X	X X X X X X X	1,415,539	X X X X X X X
315	Services	76,861	X X X X X X X	X X X X X X X	X X X X X X X	76,861	X X X X X X X
316	Meters and Meter Installations	55,266	X X X X X X X	X X X X X X X	X X X X X X X	55,266	X X X X X X X
317	Hydrants	47,316	X X X X X X X	X X X X X X X	X X X X X X X	47,316	X X X X X X X
318	Backflow Prevention Devices	2,368	X X X X X X X	X X X X X X X	X X X X X X X	2,368	X X X X X X X
319	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X X
320	Office Furniture and Equip	40,203	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	40,203
321	Transportation Equipment	7,698	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	7,698
322	Stores Equipment	324	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	324
323	Tools, Shop and Garage Equip.	7,157	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	7,157
324	Laboratory Equipment	1,662	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,662
325	Power Operated Equipment	8,397	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	8,397
326	Communication Equipment	13,291	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	13,291
327	Miscellaneous Equipment	2,489	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,489
328	Other Tangible Plant	250	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	250
	Total Water Plant	1,911,365	10,577	82,985	37,787	1,670,176	109,840

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Apple Valley

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	4,793	264	0	264
304	Structures and Improvements	13,774	1,613	2,181	3,795
305	Collecting and Impounding Reservoirs	(6)	0	6	6
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	15,648	855	0	855
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,378	99	0	99
310	Power Generation Equipment	(1,333)	415	0	415
311	Pumping Equipment	4,201	3,860	0	3,860
320	Water Treatment Equipment	(8,738)	232	0	232
330	Distribution Reservoirs and Standpipes	10,826	658	0	658
331	Transmission and Distribution Mains	187,464	23,776	0	23,776
333	Services	28,148	1,844	0	1,844
334	Meters and Meter Installations	(4,113)	2,733	0	2,733
335	Hydrants	3,412	707	0	707
336	Backflow Prevention Devices	14	55	0	55
339	Other Plant and Miscellaneous Equipment	176	(0)	0	(0)
340	Office Furniture and Equip	23,040	5,516	20,962	26,478
341	Transportation Equipment	7,311	983	7,130	8,113
342	Stores Equipment	174	18	190	207
343	Tools, Shop and Garage Equip.	3,616	352	3,666	4,018
344	Laboratory Equipment	973	109	862	971
345	Power Operated Equipment	6,532	416	5,870	6,285
346	Communication Equipment	4,264	1,273	4,148	5,421
347	Miscellaneous Equipment	933	157	904	1,061
348	Other Tangible Plant	4	12	56	68
Total Water Plant Accumulated Depreciation		302,491	45,946	45,975	91,921

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Apple Valley

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	5,057
304	Structures and Improvements	76 (4)	0	3,138	(2,3)	14,355
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	16,503
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	1,477
310	Power Generation Equipment	0	0	0	0	(918)
311	Pumping Equipment	1,944	0	0	1,944	6,117
320	Water Treatment Equipment	0	0	0	0	(8,506)
330	Distribution Reservoirs and Standpipes	0	0	0	0	11,484
331	Transmission and Distribution Mains	0	0	0	0	211,240
333	Services	0	0	0	0	29,992
334	Meters and Meter Installations	4,240	0	0	4,240	(5,620)
335	Hydrants	0	0	0	0	4,119
336	Backflow Prevention Devices	0	0	176	(2)	69
339	Other Plant and Miscellaneous Equipment	2,522 (4)	0	23,489	(3)	0
340	Office Furniture and Equip	607 (4)	134 (4)	7,404	(3)	26,011
341	Transportation Equipment	0	0	210	(3)	7,547
342	Stores Equipment	0	0	4,374	(3)	172
343	Tools, Shop and Garage Equip.	42 (4)	0	1,194	(3)	3,218
344	Laboratory Equipment	15 (4)	0	6,667	(3)	735
345	Power Operated Equipment	169 (4)	0	5,513	(3)	5,981
346	Communication Equipment	10 (4)	0	1,363	(3)	4,163
347	Miscellaneous Equipment	22 (4)	0	7	(3)	608
348	Other Tangible Plant	0 (4)	0	0	7	65
Total Water Plant Accumulated Depreciation		9,647	134	53,534	63,047	331,365

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

W-6 (a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		356,118
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	107,891
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	20,170
Total Credits		<u>128,060</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>484,178</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	39	2,313 AVERAGE	90,210
Reclass from Sewer account			17,681
Total Credits			<u>107,891</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	119,639
Debits during year:	
Accruals charge to Account 272	15,239
Other debits (specify):	0
Correct Amortization on Contributed Property	
Total Debits	<u>15,239</u>
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>134,878</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

WATER CIAC SCHEDULE "B"

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>DEVELOPER AGREEMENT</u>		
IMPACT MAINS	CASH RECEIVABLE	12,320
IMPACT FEES	CASH RECEIVABLE	7,850
TOTAL CREDITS		<u><u>20,170</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	990	1,022	381,736
461.2	Metered Sales to Commercial Customers	41	38	20,321
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>1,031</u>	<u>1,060</u>	<u>402,057</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	2	1,788
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>1,031</u>	<u>1,062 (7)</u>	<u>403,845</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			4,437
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			3,615
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			5,919
	Total Other Water Revenues			13,971
	Total Water Operating Revenues			<u>417,816</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Apple Valley

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	52,578	13,275	950
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	17,187 (5)	4,364	312
610	Purchased Water	2,008	2,008	X X X X X X
615	Purchased Power	21,082	20,604	0
616	Fuel for Power Purchased	112	112	X X X X X X
618	Chemicals	6,934	0	X X X X X X
620	Materials and Supplies	9,607	10	1,856
631	Contractual Services - Eng.	2	0	0
632	Contractual Services - Acct.	571	0	0
633	Contractual Services - Legal	1,429	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,995	0	0
636	Contractual Services - Other	17,896	0	0
641	Rental of Building/Real Property	969	0	0
642	Rental of Equipment	65	0	0
650	Transportation Expenses	14,212	3	0
656	Insurance - Vehicle	511	0	0
657	Insurance - General Liability	1,088	0	0
658	Insurance - Workmans's Comp	715 (5)	137	10
659	Insurance - Other	136	0	0
660	Advertising Expense	320	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expens	3,743	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	1,090	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	1,748	X X X X X X	X X X X X X
675	Miscellaneous Expenses	15,111	5,243	0
	Total Water Utility Expenses	172,109	45,755	3,128

SYSTEM NAME: Seminole / Apple Valley

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	9,343	393	8,299	9,835	4,270	6,213
603	0	0	0	0	0	0
604	3,071	129	2,728	3,233	1,412	1,938
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	20	458
616	0	X X X X X X	0	X X X X X X	0	0
618	6,934	0	0	0	0	0
620	0	234	1,847	3,906	555	1,199
631	0	0	0	0	0	2
632	0	0	0	0	0	571
633	0	0	0	0	0	1,429
634	0	0	0	0	0	0
635	2,995	0	0	0	0	0
636	548	1,067	0	0	0	16,281
641	0	0	0	0	164	805
642	0	0	0	0	12	53
650	0	0	12,343	0	3	1,863
656	0	0	0	0	0	511
657	0	0	0	0	0	1,088
658	96	4	85	101	44	238
659	0	0	0	0	0	136
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	320
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	3,743
667	0	0	0	0	0	1,090
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,748	0
675	0	0	0	0	3,785	6,084
	<u>22,987</u>	<u>1,827</u>	<u>25,302</u>	<u>17,075</u>	<u>12,011</u>	<u>44,022</u>

FLORIDA WATER SERVICE CORPORATION

FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

Plant Name	Number	Location	Account	Amount
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Bay Lake Estates

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(a)	103,641
	Less:		
	Nonused and Useful Plant (1)		1,343
108.1	Accumulated Depreciation	W-6(b)	37,139
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	20,181
252	Advances for Construction	F-21	0
	Subtotal		44,978
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	8,096
	Subtotal		53,074
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		3,952
	Other (Specify):		
	Deferred Taxes		(2,910)
	Regulatory Assets		2,160
	WATER RATE BASE		56,276
	WATER OPERATING INCOME	W-3	8,547
	ACHIEVED RATE OF RETURN		<u>15.19%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Bay Lake Estates

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	39,782
469	Less: Guaranteed Revenue and AFPI	W-9	185
	Net Operating Revenues		<u>39,597</u>
401	Operating Expenses	W-10(a)	19,582
403	Depreciation Expense	W-6(a)	4,423
	Less: Amortization Of CIAC	W-8(a)	683
	Net Depreciation Expense		<u>3,740</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		1,790
408.11	Property Taxes		1,116
408.12	Payroll Taxes		870
408.13	Other Taxes and Licenses		4
	Total Taxes Other Than Income		3,781
409.1	Income Taxes		3,737
410.1	Deferred Federal Income Taxes		274
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(63)
	Utility Operating Expenses		31,050
	Utility Operating Income		8,547
	Add Back:		
469	Guaranteed Revenues (and AFPI)		185
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>8,732</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Bay Lake Estates

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	1,815	0	0	1,815
303	Land and Land Rights	201	173	(119)	255
304	Structures and Improvements	5,904	1,829	(1,809)	5,924
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	13,042	0	0	13,042
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	28,522	(0)	(1,708)	26,814
311	Pumping Equipment	17,367	0	0	17,367
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	9,259	0	0	9,259
331	Transmission and Distribution Mains	19,132	0	0	19,132
333	Services	779	0	0	779
334	Meters and Meter Installations	3,357	1,351	(1,208)	3,500
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	2,855	0	0	2,855
340	Office Furniture and Equip	563	2,839	(2,855)	544
341	Transportation Equipment	22	544	(563)	23
342	Stores Equipment	467	23	(22)	505
343	Tools, Shop and Garage Equip.	145	505	(467)	117
344	Laboratory Equipment	685	117	(145)	593
345	Power Operated Equipment	1,081	593	(685)	939
346	Communication Equipment	215	939	(1,081)	176
347	Miscellaneous Equipment	0	176	(215)	18
348	Other Tangible Plant	0	18	0	18
	Total Water Plant	105,411	9,106	(10,876)	103,641

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Osceola / Bay Lake Estates

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	1,815	1,815	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	255	X X X X X X	82	0	0	173
304	Structures and Improvements	5,924	X X X X X X	0	4,094	0	1,830
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	13,042	X X X X X X	13,042	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	26,814	X X X X X X	26,814	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	17,367	X X X X X X	17,104	263	0	X X X X X X
320	Water Treatment Equipment	0	X X X X X X	X X X X X X	0	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	9,259	X X X X X X	X X X X X X	X X X X X X	9,259	X X X X X X
331	Transmission and Distribution Mains	19,132	X X X X X X	X X X X X X	X X X X X X	19,132	X X X X X X
333	Services	779	X X X X X X	X X X X X X	X X X X X X	779	X X X X X X
334	Meters and Meter Installations	3,500	X X X X X X	X X X X X X	X X X X X X	3,500	X X X X X X
335	Hydrants	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc. Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	2,839	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,839
341	Transportation Equipment	544	X X X X X X	X X X X X X	X X X X X X	X X X X X X	544
342	Stores Equipment	23	X X X X X X	X X X X X X	X X X X X X	X X X X X X	23
343	Tools, Shop and Garage Equip.	505	X X X X X X	X X X X X X	X X X X X X	X X X X X X	505
344	Laboratory Equipment	117	X X X X X X	X X X X X X	X X X X X X	X X X X X X	117
345	Power Operated Equipment	593	X X X X X X	X X X X X X	X X X X X X	X X X X X X	593
346	Communication Equipment	939	X X X X X X	X X X X X X	X X X X X X	X X X X X X	939
347	Miscellaneous Equipment	176	X X X X X X	X X X X X X	X X X X X X	X X X X X X	176
348	Other Tangible Plant	18	X X X X X X	X X X X X X	X X X X X X	X X X X X X	18
Total Water Plant		103,641	1,815	57,042	4,357	32,670	7,757

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Bay Lake Estates

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Osceola / Bay Lake Estates

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	342	46	0	46
304	Structures and Improvements	1,417	179	154 (3)	334
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,015	435	0	435
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	477	1,383	0	1,383
311	Pumping Equipment	10,658	869	0	869
320	Water Treatment Equipment	79	0	0	0
330	Distribution Reservoirs and Standpipes	2,337	250	0	250
331	Transmission and Distribution Mains	15,440	445	0	445
333	Services	166	19	0	19
334	Meters and Meter Installations	1,264	172	0	172
335	Hydrants	411	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	28	0	0	0
340	Office Furniture and Equip	1,654	390	1,480 (3)	1,870
341	Transportation Equipment	525	69	504 (3)	573
342	Stores Equipment	12	1	13 (3)	15
343	Tools, Shop and Garage Equip.	260	25	259 (3)	284
344	Laboratory Equipment	70	8	61 (3)	69
345	Power Operated Equipment	469	29	415 (3)	444
346	Communication Equipment	306	90	293 (3)	383
347	Miscellaneous Equipment	67	11	64 (3)	75
348	Other Tangible Plant	0	1	4 (3)	5
Total Water Plant Accumulated Depreciation		36,997	4,423	3,246	7,669

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Osceola / Bay Lake Estates

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	388
304	Structures and Improvements	5 (4)	0	257	(2,3)	1,488
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,450
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	1,707	0	0	1,707	153
311	Pumping Equipment	0	0	0	0	11,527
320	Water Treatment Equipment	0	0	79	(2)	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	2,587
331	Transmission and Distribution Mains	0	0	0	0	15,885
333	Services	0	0	0	0	185
334	Meters and Meter Installations	1,208	0	0	1,208	228
335	Hydrants	0	0	411	(2)	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	28	(2)	0
340	Office Furniture and Equip	178 (4)	0	1,686	(3)	1,660
341	Transportation Equipment	43 (4)	9 (4)	532	(3)	533
342	Stores Equipment	0 (4)	0	15	(3)	12
343	Tools, Shop and Garage Equip.	3 (4)	0	313	(3)	227
344	Laboratory Equipment	1 (4)	0	86	(3)	52
345	Power Operated Equipment	12 (4)	0	479	(3)	422
346	Communication Equipment	1 (4)	0	394	(3)	294
347	Miscellaneous Equipment	2 (4)	0	97	(3)	43
348	Other Tangible Plant	0 (4)	0	0	(3)	5
Total Water Plant Accumulated Depreciation		3,160	9	4,377	7,527	37,139

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Bay Lake Estates

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		16,044
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	4,137
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>4,137</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>20,181</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Bay Lake Estates

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	3	1,379 AVERAGE	4,137
Total Credits			<u>4,137</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	7,413
Debits during year: Accruals charge to Account 272 Other debits (specify):	683
Total Debits	<u>683</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>8,096</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

**YEAR OF REPORT
DECEMBER 31, 2000**

SYSTEM NAME: Osceola / Bay Lake Estates

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Bay Lake Estates

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	74	75	38,964
461.2	Metered Sales to Commercial Customers	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>74</u>	<u>75</u>	<u>38,964</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u><u>74</u></u>	<u><u>75 (7)</u></u>	<u><u>38,964</u></u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			185
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			205
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			428
	Total Other Water Revenues			818
	Total Water Operating Revenues			<u><u>39,782</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Bay Lake Estates

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	7,205	317	435
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,362 (5)	104	143
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	875	841	0
616	Fuel for Power Purchased	503	503	X X X X X X
618	Chemicals	1,058	0	X X X X X X
620	Materials and Supplies	931	1	194
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	40	0	0
633	Contractual Services - Legal	101	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,143	0	0
636	Contractual Services - Other	1,307	0	0
641	Rental of Building/Real Property	68	0	0
642	Rental of Equipment	5	0	0
650	Transportation Expenses	303	0	0
656	Insurance - Vehicle	36	0	0
657	Insurance - General Liability	77	0	0
658	Insurance - Workmans's Comp	86 (5)	3	4
659	Insurance - Other	10	0	0
660	Advertising Expense	23	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expens	264	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	77	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	123	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,985	1,288	0
	Total Water Utility Expenses	19,582	3,057	776

SYSTEM NAME: Osceola / Bay Lake Estates

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	4,838	161	206	508	302	439
603	0	0	0	0	0	0
604	1,590	53	68	167	100	137
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	1	32
616	0	X X X X X X	0	X X X X X X	0	0
618	1,058	0	0	0	0	0
620	286	32	0	294	39	85
631	0	0	0	0	0	0
632	0	0	0	0	0	40
633	0	0	0	0	0	101
634	0	0	0	0	0	0
635	2,143	0	0	0	0	0
636	0	157	0	0		1,150
641	0	0	0	0	12	57
642	0	0	0	0	1	4
650	0	0	171	0	0	132
656	0	0	0	0	0	36
657	0	0	0	0	0	77
658	50	2	2	5	3	17
659	0	0	0	0	0	10
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	23
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	264
667	0	0	0	0	0	77
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	123	0
675	0	0	0	0	267	430
	9,965	405	447	974	848	3,109

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(a)	6,081,608
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	1,233,972
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	2,670,645
252	Advances for Construction	F-21	0
	Subtotal		2,176,991
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	793,579
	Subtotal		2,970,570
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		109,287
	Other (Specify):		
	Deferred Taxes		143,417
	Regulatory Assets		121,132
	WATER RATE BASE		3,344,406
	WATER OPERATING INCOME	W-3	494,163
	ACHIEVED RATE OF RETURN		<u>14.78%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Beacon Hills

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	1,456,545
469	Less: Guaranteed Revenue and AFPI	W-9	10,569
	Net Operating Revenues		<u>1,445,976</u>
401	Operating Expenses	W-10(a)	548,689
403	Depreciation Expense	W-6(a)	198,141
	Less: Amortization Of CIAC	W-8(a)	78,939
	Net Depreciation Expense		<u>119,202</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		65,545
408.11	Property Taxes		52,525
408.12	Payroll Taxes		13,383
408.13	Other Taxes and Licenses		192
	Total Taxes Other Than Income		<u>131,644</u>
409.1	Income Taxes		170,749
410.1	Deferred Federal Income Taxes		(14,813)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(3,658)
	Utility Operating Expenses		<u>951,813</u>
	Utility Operating Income		<u>494,163</u>
	Add Back:		
469	Guaranteed Revenues (and AFPI)		10,569
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>504,732</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Duval / Beacon Hills

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	41,348	0	0	41,348
303	Land and Land Rights	46,922	8,538	(5,835)	49,625
304	Structures and Improvements	377,364	90,130	(88,922)	378,572
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	195,565	0	0	195,565
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	107,149	0	0	107,149
310	Power Generation Equipment	121,173	0	0	121,173
311	Pumping Equipment	386,759	101,717	(11,318)	477,158
320	Water Treatment Equipment	327,769	10,634	0	338,403
330	Distribution Reservoirs and Standpipes	508,282	53,099	73,680	635,061
331	Transmission and Distribution Mains	2,488,338	22,729	(7,860)	2,503,207
333	Services	509,842	18,933	0	528,775
334	Meters and Meter Installations	237,958	15,365	(34,990)	218,333
335	Hydrants	181,844	0	9,273	191,117
336	Backflow Prevention Devices	12,000	743	0	12,743
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	140,312	139,840	(140,312)	139,840
341	Transportation Equipment	27,665	26,777	(27,665)	26,777
342	Stores Equipment	1,100	1,125	(1,100)	1,125
343	Tools, Shop and Garage Equip.	22,969	24,893	(22,969)	24,893
344	Laboratory Equipment	7,127	5,781	(7,127)	5,781
345	Power Operated Equipment	33,690	29,206	(33,690)	29,206
346	Communication Equipment	53,112	46,231	(53,112)	46,231
347	Miscellaneous Equipment	10,567	8,656	(10,567)	8,656
348	Other Tangible Plant	0	870	0	870
Total Water Plant		5,838,855	605,268	(362,514)	6,081,608

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Duval / Beacon Hills

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	41,348	41,348	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	49,625	X X X X X X X	4,061	35,400	1,625	8,539
304	Structures and Improvements	378,572	X X X X X X X	0	288,428	0	90,144
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	195,565	X X X X X X X	195,565	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	107,149	X X X X X X X	107,149	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	121,173	X X X X X X X	121,173	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	477,158	X X X X X X X	144,607	X X X X X X X	X X X X X X X	X X X X X X X
312	Water Treatment Equipment	338,403	X X X X X X X	X X X X X X X	86,222	246,329	X X X X X X X
313	Distribution Reservoirs and Standpipes	635,061	X X X X X X X	X X X X X X X	338,403	X X X X X X X	X X X X X X X
314	Transmission and Distribution Mains	2,503,207	X X X X X X X	X X X X X X X	X X X X X X X	635,061	X X X X X X X
315	Services	528,775	X X X X X X X	X X X X X X X	X X X X X X X	2,503,207	X X X X X X X
316	Meters and Meter Installations	218,333	X X X X X X X	X X X X X X X	X X X X X X X	528,775	X X X X X X X
317	Hydrants	191,117	X X X X X X X	X X X X X X X	X X X X X X X	218,333	X X X X X X X
318	Backflow Prevention Devices	12,743	X X X X X X X	X X X X X X X	X X X X X X X	191,117	X X X X X X X
319	Other Plant and Misc Equipment	0	0	X X X X X X X	X X X X X X X	12,743	X X X X X X X
320	Office Furniture and Equip	139,840	X X X X X X X	X X X X X X X	0	0	X X X X X X X
321	Transportation Equipment	26,777	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
322	Stores Equipment	1,125	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	139,840
323	Tools, Shop and Garage Equip.	24,893	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	26,777
324	Laboratory Equipment	5,781	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,125
325	Power Operated Equipment	29,206	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	24,893
326	Communication Equipment	46,231	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	5,781
327	Miscellaneous Equipment	8,656	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	29,206
328	Other Tangible Plant	870	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	46,231
				X X X X X X X	X X X X X X X	X X X X X X X	8,656
				X X X X X X X	X X X X X X X	X X X X X X X	870
	Total Water Plant	6,081,608	41,348	572,555	748,453	4,337,190	382,062

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Beacon Hills

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Duval / Beacon Hills

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	12,899	1,034	0	1,034
304	Structures and Improvements	(68,018)	11,471	7,587 (3)	19,058
305	Collecting and Impounding Reservoirs	(16,404)	0	16,404 (2)	16,404
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	58,231	6,512	0	6,512
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	11,884	3,064	0	3,064
310	Power Generation Equipment	34,844	6,058	0	6,058
311	Pumping Equipment	61,754	21,597	0	21,597
320	Water Treatment Equipment	59,526	15,398	10,634 (2)	26,032
330	Distribution Reservoirs and Standpipes	(2,062)	15,435	0	15,435
331	Transmission and Distribution Mains	523,306	58,151	0	58,151
333	Services	85,839	12,983	0	12,983
334	Meters and Meter Installations	54,256	11,175	0	11,175
335	Hydrants	39,614	4,243	2,114 (11)	6,357
336	Backflow Prevention Devices	2,830	288	0	288
339	Other Plant and Miscellaneous Equipment	1,213	0	0	0
340	Office Furniture and Equip	81,275	19,186	72,912 (3)	92,098
341	Transportation Equipment	25,792	3,421	24,800 (3)	28,221
342	Stores Equipment	613	61	660 (3)	720
343	Tools, Shop and Garage Equip.	12,757	1,225	12,751 (3)	13,976
344	Laboratory Equipment	3,431	377	3,000 (3)	3,377
345	Power Operated Equipment	23,041	1,446	20,416 (3)	21,862
346	Communication Equipment	15,042	4,428	14,430 (3)	18,857
347	Miscellaneous Equipment	3,292	545	3,145 (3)	3,689
348	Other Tangible Plant	13	43	194 (3)	238
Total Water Plant Accumulated Depreciation		1,024,968	198,141	189,047	387,188

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Duval / Beacon Hills

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	13,933
304	Structures and Improvements	263 (4)	0	10,822 (2,3)	11,085	(60,045)
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	64,743
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	14,948
310	Power Generation Equipment	0	0	0	0	40,902
311	Pumping Equipment	11,318	0	0	11,318	72,033
320	Water Treatment Equipment	0	0	0	0	85,558
330	Distribution Reservoirs and Standpipes	(73,680) (16)	0	0	(73,680)	87,053
331	Transmission and Distribution Mains	7,860	0	4,247 (2)	12,107	569,350
333	Services	0	0	0	0	98,822
334	Meters and Meter Installations	25,717	0	2,114 (11)	27,832	37,599
335	Hydrants	0	0	0	0	45,971
336	Backflow Prevention Devices	0	0	1,213 (2)	1,213	3,118
339	Other Plant and Miscellaneous Equipment	8,773 (4)	0	82,837 (3)	91,610	81,763
340	Office Furniture and Equip	2,110 (4)	0	26,114 (3)	27,760	26,252
341	Transportation Equipment	0 (4)	464 (4)	737 (3)	737	597
342	Stores Equipment	147 (4)	0	15,392 (3)	15,539	11,194
343	Tools, Shop and Garage Equip.	53 (4)	0	4,199 (3)	4,252	2,556
344	Laboratory Equipment	590 (4)	0	23,511 (3)	24,101	20,802
345	Power Operated Equipment	34 (4)	0	19,385 (3)	19,419	14,480
346	Communication Equipment	77 (4)	0	4,789 (3)	4,866	2,116
347	Miscellaneous Equipment	0	0	25 (3)	25	226
348	Other Tangible Plant	0 (4)	0	0	0	0
Total Water Plant Accumulated Depreciation		(16,738)	464	195,386	178,183	1,233,972

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Beacon Hills

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		2,709,306
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	41,559
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	(80,220)
Total Credits		<u>(38,661)</u>
Less debits charged during the year (All debits charged during the year must be explained below)		(0)
Total Contributions in Aid of Construction		<u>2,670,645</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Beacon Hills

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	64	649 AVERAGE	41,559
Total Credits			<u>41,559</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	714,640
Debits during year: Accruals charge to Account 272 Other debits (specify):	78,939
Total Debits	<u>78,939</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>793,579</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Beacon Hills

WATER CIAC SCHEDULE "B"

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>CORRECT DEVELOPER AGREEMENT</u>		
IMPACT MAINS	CASH RECEIVABLE	(47,610)
IMPACT FEES	CASH RECEIVABLE	(32,610)
TOTAL CREDITS		<u><u>(80,220)</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Beacon Hills

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	3,525	3,576	1,348,629
461.2	Metered Sales to Commercial Customers	82	84	53,679
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	28	28	30,465
462	Total Metered Sales	<u>3,635</u>	<u>3,688</u>	<u>1,432,773</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	1	1	62
	Total Fire Protection Revenue	<u>1</u>	<u>1</u>	<u>62</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	1	5	4,178
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>3,637</u>	<u>3,694 (7)</u>	<u>1,437,013</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			10,569
470	Forfeited Discounts			(15)
471	Miscellaneous Service Revenues			15,722
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			34
	Unbilled Revenue			(6,778)
	Total Other Water Revenues			19,532
	Total Water Operating Revenues			<u>1,456,545</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Duval / Beacon Hills

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	135,875	23,732	53
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	44,331 (5)	7,801	17
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	76,784	75,121	0
616	Fuel for Power Purchased	426	426	X X X X X X
618	Chemicals	65,953	0	X X X X X X
620	Materials and Supplies	34,169	1,060	9,623
631	Contractual Services - Eng.	7	0	0
632	Contractual Services - Acct.	1,986	0	0
633	Contractual Services - Legal	4,969	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	6,431	0	0
636	Contractual Services - Other	60,042	0	0
641	Rental of Building/Real Property	3,370	0	0
642	Rental of Equipment	225	0	0
650	Transportation Expenses	35,907	11	0
656	Insurance - Vehicle	1,779	0	0
657	Insurance - General Liability	3,783	0	0
658	Insurance - Workmans's Comp	2,004 (5)	244	1
659	Insurance - Other	474	0	0
660	Advertising Expense	1,113	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expens	13,019	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	3,791	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	6,079	X X X X X X	X X X X X X
675	Miscellaneous Expenses	46,173	11,848	0
	Total Water Utility Expenses	<u>548,689</u>	<u>120,243</u>	<u>9,694</u>

SYSTEM NAME: Duval / Beacon Hills

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	33,928	1,604	16,555	23,539	14,852	21,612
603	0	0	0	0	0	0
604	11,153	527	5,442	7,738	4,912	6,742
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	69	1,594
616	0	X X X X X X	0	X X X X X X	0	0
618	65,953	0	0	0	0	0
620	3,042	913	5,321	8,110	1,930	4,170
631	0	0	0	0	0	7
632	0	0	0	0	0	1,986
633	0	0	0	0	0	4,969
634	0	0	0	0	0	0
635	6,431	0	0	0	0	0
636	0	3,410	0	0		56,632
641	0	0	0	0	570	2,800
642	0	0	0	0	41	185
650	0	0	29,406	0	10	6,480
656	0	0	0	0	0	1,779
657	0	0	0	0	0	3,783
658	349	17	171	242	153	827
659	0	0	0	0	0	474
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	1,113
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	13,019
667	0	0	0	0	0	3,791
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	6,079	0
675	0	0	0	0	13,164	21,161
	<u>120,856</u>	<u>6,471</u>	<u>56,894</u>	<u>39,629</u>	<u>41,780</u>	<u>153,121</u>

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(a)	197,070
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	33,255
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	33,967
252	Advances for Construction	F-21	0
	Subtotal		129,848
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	13,944
	Subtotal		143,792
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		7,005
	Other (Specify):		
	Deferred Taxes		(3,819)
	Regulatory Assets		2,903
	WATER RATE BASE		149,882
	WATER OPERATING INCOME	W-3	(992)
	ACHIEVED RATE OF RETURN		<u>(0.66%)</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Beecher's Point

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	41,562
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>41,562</u>
401	Operating Expenses	W-10(a)	34,348
403	Depreciation Expense	W-6(a)	4,930
	Less: Amortization Of CIAC	W-8(a)	1,034
	Net Depreciation Expense		<u>3,896</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		1,870
408.11	Property Taxes		2,914
408.12	Payroll Taxes		192
408.13	Other Taxes and Licenses		3
	Total Taxes Other Than Income		<u>4,979</u>
409.1	Income Taxes		(912)
410.1	Deferred Federal Income Taxes		353
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(110)
	Utility Operating Expenses		<u>42,554</u>
	Utility Operating Income		<u>(992)</u>
	Add Back:		
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>(992)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Beecher's Point

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	192	0	0	192
303	Land and Land Rights	15,082	118	(82)	15,118
304	Structures and Improvements	2,936	1,245	(1,247)	2,934
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	0	0	0	0
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	46,824	0	0	46,824
331	Transmission and Distribution Mains	91,466	0	0	91,466
333	Services	4,201	0	0	4,201
334	Meters and Meter Installations	5,833	257	(259)	5,831
335	Hydrants	750	0	0	750
336	Backflow Prevention Devices	25,842	0	0	25,842
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	1,968	1,931	(1,968)	1,931
341	Transportation Equipment	388	370	(388)	370
342	Stores Equipment	15	16	(15)	16
343	Tools, Shop and Garage Equip.	322	344	(322)	344
344	Laboratory Equipment	100	80	(100)	80
345	Power Operated Equipment	472	403	(472)	403
346	Communication Equipment	745	638	(745)	638
347	Miscellaneous Equipment	148	120	(148)	120
348	Other Tangible Plant	0	12	0	12
	Total Water Plant	197,284	5,532	(5,746)	197,070

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Putnam / Beecher's Point

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	192	192	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	15,118	X X X X X X X	15,000	0	0	118
304	Structures and Improvements	2,934	X X X X X X X	0	0	1,689	1,245
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	0	X X X X X X X	0	0	0	X X X X X X X
320	Water Treatment Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	46,824	X X X X X X X	X X X X X X X	X X X X X X X	46,824	X X X X X X X
331	Transmission and Distribution Mains	91,466	X X X X X X X	X X X X X X X	X X X X X X X	91,466	X X X X X X X
333	Services	4,201	X X X X X X X	X X X X X X X	X X X X X X X	4,201	X X X X X X X
334	Meters and Meter Installations	5,831	X X X X X X X	X X X X X X X	X X X X X X X	5,831	X X X X X X X
335	Hydrants	750	X X X X X X X	X X X X X X X	X X X X X X X	750	X X X X X X X
336	Backflow Prevention Devices	25,842	X X X X X X X	X X X X X X X	X X X X X X X	25,842	X X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X X
340	Office Furniture and Equip	1,931	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,931
341	Transportation Equipment	370	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	370
342	Stores Equipment	16	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	16
343	Tools, Shop and Garage Equip.	344	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	344
344	Laboratory Equipment	80	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	80
345	Power Operated Equipment	403	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	403
346	Communication Equipment	638	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	638
347	Miscellaneous Equipment	120	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	120
348	Other Tangible Plant	12	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	12
Total Water Plant		197,070	192	15,000	0	176,603	5,275

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Beecher's Point

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Putnam / Beecher's Point

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	41	5	0	5
304	Structures and Improvements	2,341	89	105	193
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	1	1
310	Power Generation Equipment	88	0	0	0
311	Pumping Equipment	458	0	0	0
320	Water Treatment Equipment	332	0	0	0
330	Distribution Reservoirs and Standpipes	(1,382)	1,265	0	1,265
331	Transmission and Distribution Mains	18,772	2,131	0	2,131
333	Services	1,474	105	0	105
334	Meters and Meter Installations	(101)	292	0	292
335	Hydrants	177	17	0	17
336	Backflow Prevention Devices	6,140	602	0	602
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	1,140	265	1,007	1,272
341	Transportation Equipment	362	47	342	390
342	Stores Equipment	9	1	9	10
343	Tools, Shop and Garage Equip.	179	17	176	193
344	Laboratory Equipment	48	5	41	47
345	Power Operated Equipment	323	20	282	302
346	Communication Equipment	211	61	199	260
347	Miscellaneous Equipment	46	8	43	51
348	Other Tangible Plant	0	1	3	3
Total Water Plant Accumulated Depreciation		30,658	4,930	2,209	7,139

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

YEAR OF REPORT
DECEMBER 31, 2000

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Putnam / Beecher's Point

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	46
304	Structures and Improvements	4 (4)	0	764 (2,3)	767	1,767
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	1 (2)	1	0
310	Power Generation Equipment	0	0	88 (2)	88	0
311	Pumping Equipment	0	0	458 (2)	458	0
320	Water Treatment Equipment	0	0	332 (2)	332	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	(117)
331	Transmission and Distribution Mains	0	0	0	0	20,903
333	Services	0	0	0	0	1,579
334	Meters and Meter Installations	259	0	0	259	(68)
335	Hydrants	0	0	0	0	194
336	Backflow Prevention Devices	0	0	0	0	6,742
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	121 (4)	0	1,162 (3)	1,283	1,129
341	Transportation Equipment	29 (4)	6 (4)	366 (3)	389	362
342	Stores Equipment	2 (4)	0	11 (3)	11	8
343	Tools, Shop and Garage Equip.	2 (4)	0	215 (3)	217	155
344	Laboratory Equipment	1 (4)	0	59 (3)	59	35
345	Power Operated Equipment	8 (4)	0	329 (3)	338	287
346	Communication Equipment	1 (4)	0	271 (3)	271	200
347	Miscellaneous Equipment	1 (4)	0	67 (3)	68	29
348	Other Tangible Plant	0 (4)	0	0 (3)	0	3
Total Water Plant Accumulated Depreciation		425	6	4,123	4,542	33,255

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Beecher's Point

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		33,967
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>33,967</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Beecher's Point

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)
None			
Total Credits			<u>0</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	12,910
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,034
Total Debits	<u>1,034</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>13,944</u></u>

**YEAR OF REPORT
DECEMBER 31, 2000**

**YEAR OF REPORT
DECEMBER 31, 2000**

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Beecher's Point

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	47	47	17,118
461.2	Metered Sales to Commercial Customers	3	3	12,005
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	1	1	12,234
462	Total Metered Sales	<u>51</u>	<u>51</u>	<u>41,357</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>51</u>	<u>51 (7)</u>	<u>41,357</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			95
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			110
	Total Other Water Revenues			205
	Total Water Operating Revenues			<u>41,562</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Beecher's Point

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	1,929	374	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	630 (5)	123	0
610	Purchased Water	21,253	21,253	X X X X X X
615	Purchased Power	94	0	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	0	0	X X X X X X
620	Materials and Supplies	84	0	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	27	0	0
633	Contractual Services - Legal	69	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	426	0	0
636	Contractual Services - Other	812	0	0
641	Rental of Building/Real Property	47	0	0
642	Rental of Equipment	3	0	0
650	Transportation Expenses	7,028	0	6,672
656	Insurance - Vehicle	25	0	0
657	Insurance - General Liability	52	0	0
658	Insurance - Workmans's Comp	28 (5)	4	0
659	Insurance - Other	7	0	0
660	Advertising Expense	15	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expens	180	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	52	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	84	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,504	1,030	0
	Total Water Utility Expenses	34,348	22,784	6,672

SYSTEM NAME: Putnam / Beecher's Point

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	284	36	320	412	205	298
603						
	0	0	0	0	0	0
604	93	12	105	135	68	93
610	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	0
615	71	XXXXXXXX	0	XXXXXXXX	1	22
616	0	XXXXXXXX	0	XXXXXXXX	0	0
618	0	0	0	0	0	0
620	0	0	0	0	27	58
631	0	0	0	0	0	0
632	0	0	0	0	0	27
633	0	0	0	0	0	69
634	0	0	0	0	0	0
635	426	0	0	0	0	0
636	0	30	0	0		782
641	0	0	0	0	8	39
642	0	0	0	0	1	3
650	0	0	266	0	0	89
656	0	0	0	0	0	25
657	0	0	0	0	0	52
658	3	0	3	4	2	11
659	0	0	0	0	0	7
660	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	15
666						
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	180
667	0	0	0	0	0	52
668						
670	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	84	0
675	0	0	0	0	182	292
	877	78	694	552	577	2,114

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

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(a)	7,029,954
Less:			
	Nonused and Useful Plant (1)		(57,384)
108.1	Accumulated Depreciation	W-6(b)	1,945,559
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	4,118,869
252	Advances for Construction	F-21	0
	Subtotal		1,022,910
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,255,257
	Subtotal		2,278,167
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		202,465
	Other (Specify):		
	Deferred Taxes		(217,920)
	Regulatory Asset		294,252
	WATER RATE BASE		2,556,964
	WATER OPERATING INCOME	W-3	582,259
	ACHIEVED RATE OF RETURN		<u>22.77%</u>

NOTES:

- (1) This amount taken from Projected Test Year for Docket 920199-WS
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	2,190,177
469	Less: Guaranteed Revenue and AFPI	W-9	1,897
Net Operating Revenues			2,188,280
401	Operating Expenses	W-10(a)	1,028,084
403	Depreciation Expense	W-6(a)	243,486
	Less: Amortization of CIAC	W-8(a)	136,001
Net Depreciation Expense			107,485
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		98,558
408.11	Property Taxes		73,049
408.12	Payroll Taxes		27,136
408.13	Other Taxes and Licenses		492
Total Taxes Other Than Income			199,235
409.1	Income Taxes		254,808
410.1	Deferred Federal Income Taxes		20,645
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(4,234)
Utility Operating Expenses			1,606,021
Utility Operating Income			582,259
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	1,897
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		810
Total Utility Operating Income			<u>584,966</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) (12)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	3,219	0	0	3,219
302	Franchises	0	0	0	0
303	Land and Land Rights	40,668	21,850	(14,946)	47,572
304	Structures and Improvements	246,781	230,641	(227,744)	249,678
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	91,208	0	0	91,208
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	43,192	0	0	43,192
310	Power Generation Equipment	64,351	(0)	(10,768)	53,583
311	Pumping Equipment	309,804	37,441	(12,162)	335,083
320	Water Treatment Equipment	19,753	0	0	19,753
330	Distribution Reservoirs and Standpipes	354,227	0	0	354,227
331	Transmission and Distribution Mains	3,429,050	72,590	0	3,501,640
333	Services	616,833	77,198	0	694,031
334	Meters and Meter Installations	530,737	49,581	(61,911)	518,407
335	Hydrants	351,921	37,548	0	389,469
336	Backflow Prevention Devices	3,090	630	0	3,720
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	359,363	357,854	(359,363)	357,854
341	Transportation Equipment	70,855	68,523	(70,855)	68,523
342	Stores Equipment	2,818	2,880	(2,818)	2,880
343	Tools, Shop and Garage Equip.	58,828	63,701	(58,828)	63,701
344	Laboratory Equipment	18,253	14,794	(18,253)	14,794
345	Power Operated Equipment	86,286	74,739	(86,286)	74,739
346	Communication Equipment	136,029	118,305	(136,029)	118,305
347	Miscellaneous Equipment	27,063	22,151	(27,063)	22,151
348	Other Tangible Plant	1	2,225	(1)	2,225
	Total Water Plant	6,864,330	1,252,652	(1,087,027)	7,029,954

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

UTILITY NAME: FLORIDA WATER SERVICES, CO
SYSTEM NAME: Osceola / Buena Ventura Lakes

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	INTANGIBLE PLANT (g)	PUMPING PLANT (h)	TREATMENT PLANT (i)	DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
301	Organization	3,219	3,219	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	47,572	XXXXXX	0	25,720	0	21,852
304	Structures and Improvements	249,678	XXXXXX	0	6,575	12,424	230,679
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	91,208	XXXXXX	91,208	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	43,192	XXXXXX	43,192	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	53,583	XXXXXX	53,583	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	335,083	XXXXXX	69,817	39,610	225,656	XXXXXX
320	Water Treatment Equipment	19,753	XXXXXX	XXXXXX	19,753	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	354,227	XXXXXX	XXXXXX	XXXXXX	354,227	XXXXXX
331	Transmission and Distribution Mains	3,501,640	XXXXXX	XXXXXX	XXXXXX	3,501,640	XXXXXX
333	Services	694,031	XXXXXX	XXXXXX	XXXXXX	694,031	XXXXXX
334	Meters and Meter Installations	518,407	XXXXXX	XXXXXX	XXXXXX	518,407	XXXXXX
335	Hydrants	389,469	XXXXXX	XXXXXX	XXXXXX	389,469	XXXXXX
336	Backflow Prevention Devices	3,720	XXXXXX	XXXXXX	XXXXXX	3,720	XXXXXX
339	Other Plant and Misc Equipment	0	0	0	0	0	XXXXXX
340	Office Furniture and Equip	357,854	XXXXXX	XXXXXX	XXXXXX	XXXXXX	357,854
341	Transportation Equipment	68,523	XXXXXX	XXXXXX	XXXXXX	XXXXXX	68,523
342	Stores Equipment	2,880	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,880
343	Tools, Shop and Garage Equip.	63,701	XXXXXX	XXXXXX	XXXXXX	XXXXXX	63,701
344	Laboratory Equipment	14,794	XXXXXX	XXXXXX	XXXXXX	XXXXXX	14,794
345	Power Operated Equipment	74,739	XXXXXX	XXXXXX	XXXXXX	XXXXXX	74,739
346	Communication Equipment	118,305	XXXXXX	XXXXXX	XXXXXX	XXXXXX	118,305
347	Miscellaneous Equipment	22,151	XXXXXX	XXXXXX	XXXXXX	XXXXXX	22,151
348	Other Tangible Plant	2,225	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,225
Total Water Plant		7,029,954	3,219	257,800	91,658	5,699,574	977,703

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

UTILITY NAME: SOUTHERN STATES UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	2,008	81	0	81
304	Structures and Improvements	(128,834)	7,567	19,416	26,983
305	Collecting and Impounding Reservoirs	203	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	53,236	3,037	0	3,037
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	17,111	1,236	0	1,236
310	Power Generation Equipment	(5,745)	2,949	0	2,949
311	Pumping Equipment	157,908	16,122	26	16,147
320	Water Treatment Equipment	27,130	(7,377)	0	(7,377)
330	Distribution Reservoirs and Standpipes	112,616	9,564	0	9,564
331	Transmission and Distribution Mains	1,058,301	80,742	0	80,742
333	Services	201,507	16,386	0	16,386
334	Meters and Meter Installations	(150,965)	26,228	0	26,228
335	Hydrants	115,162	8,229	0	8,229
336	Backflow Prevention Devices	108	79	0	79
339	Other Plant and Miscellaneous Equipment	390	0	0	0
340	Office Furniture and Equip	208,161	49,097	186,583	235,680
341	Transportation Equipment	66,058	8,754	63,463	72,217
342	Stores Equipment	1,569	156	1,688	1,844
343	Tools, Shop and Garage Equip.	32,673	3,134	32,630	35,764
344	Laboratory Equipment	8,788	966	7,677	8,643
345	Power Operated Equipment	59,013	3,700	52,246	55,946
346	Communication Equipment	38,524	11,330	36,926	48,256
347	Miscellaneous Equipment	8,432	1,394	8,047	9,441
348	Other Tangible Plant	32	111	498	609
	Total Depreciation Water Plant In Service	1,883,386	243,486	409,198	652,684

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	2,089
304	Structures and Improvements	673 (4)	0	22,163 (3)	22,836	(124,687)
305	Collecting and Impounding Reservoirs	0	0	203 (2)	203	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	56,273
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	18,347
310	Power Generation Equipment	10,768	0	0	10,768	(13,564)
311	Pumping Equipment	12,162	0	0	12,162	161,893
320	Water Treatment Equipment	0	0	0	0	19,753
330	Distribution Reservoirs and Standpipes	0	0	0	0	122,180
331	Transmission and Distribution Mains	0	0	0	0	1,139,043
333	Services	0	0	0	0	217,893
334	Meters and Meter Installations	61,911	0	0	61,911	(186,648)
335	Hydrants	0	0	0	0	123,391
336	Backflow Prevention Devices	0	0	0	0	187
339	Other Plant and Miscellaneous Equipment	22,449	0	390 (2)	390	0
340	Office Furniture and Equip	5,401 (4)	0	212,159 (3)	234,608	209,233
341	Transportation Equipment	0	1,189 (4)	66,883 (3)	71,095	67,180
342	Stores Equipment	0	0	1,885 (3)	1,885	1,527
343	Tools, Shop and Garage Equip.	375 (4)	0	39,416 (3)	39,791	28,646
344	Laboratory Equipment	135 (4)	0	10,754 (3)	10,889	6,542
345	Power Operated Equipment	1,509 (4)	0	60,217 (3)	61,726	53,234
346	Communication Equipment	88 (4)	0	49,638 (3)	49,726	37,054
347	Miscellaneous Equipment	197 (4)	0	12,262 (3)	12,459	5,415
348	Other Tangible Plant	0 (4)	0	62 (3)	62	579
Total Depreciation Water Plant In Service		115,668	1,189	476,032	590,511	1,945,559

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

W-6(b)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		3,908,615
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	50,329
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	159,925
Total Credits		210,254
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>4,118,869</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connection	265	190 AVERAGE PREPAIDS	50,329
Total Credits			<u>50,329</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	1,119,256
Debits during year: Accruals charge to Account 272 Other debits (specify):	136,001
Total Debits	136,001
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>1,255,257</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>QUAIL RIDGE III</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	44,685
SERVICES	PROPERTY	20,085
HYDRANTS	PROPERTY	14,985
BACKFLOW PREVENTION DEVICES	PROPERTY	630
<u>LANDSTAR SELF STORAGE</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	8,201
HYDRANTS	PROPERTY	1,778
<u>SARATOGA PARK PHASE II</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	31,975
SERVICES	PROPERTY	6,350
HYDRANTS	PROPERTY	7,400
PLANT CAPACITY FEES	CASH	14,560
MAIN LINE EXTENSION	CASH	9,277
TOTAL CREDITS		<u>159,925</u>

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	928,297
469	Less: Guaranteed Revenue and AFPI	W-9	237,273
	Net Operating Revenues		<u>691,024</u>
401	Operating Expenses	W-10(a)	374,301
403	Depreciation Expense	W-6(a)	325,783
	Less: Amortization Of CIAC	W-8(a)	39,885
	Net Depreciation Expense		<u>285,898</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		41,773
408.11	Property Taxes		74,912
408.12	Payroll Taxes		16,018
408.13	Other Taxes and Licenses		69
	Total Taxes Other Than Income		<u>132,771</u>
409.1	Income Taxes		(43,973)
410.1	Deferred Federal Income Taxes		21,288
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(5,404)
	Utility Operating Expenses		<u>764,880</u>
	Utility Operating Income		<u>(73,856)</u>
	Add Back:		
469	Guaranteed Revenues (and AFPI)		237,273
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		29,915
	Total Utility Operating Income		<u><u>193,332</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
SYSTEM NAME: Charlotte/Lee / Burnt Store

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	878	0	0	878
303	Land and Land Rights	1,892	3,065	(1,892)	3,065
304	Structures and Improvements	496,353	32,354	(28,826)	499,881
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	387,164	0	0	387,164
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	86,485	0	0	86,485
310	Power Generation Equipment	35,006	0	0	35,006
311	Pumping Equipment	531,656	1,023	0	532,679
320	Water Treatment Equipment	4,198,410	9,401	(2,500)	4,205,311
330	Distribution Reservoirs and Standpipes	104,148	0	0	104,148
331	Transmission and Distribution Mains	2,493,957	80,381	0	2,574,338
333	Services	135,099	57,289	0	192,388
334	Meters and Meter Installations	89,653	7,016	(1,938)	94,731
335	Hydrants	80,889	16,063	0	96,952
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	143	0	143
340	Office Furniture and Equip	45,485	50,197	(45,485)	50,197
341	Transportation Equipment	8,968	9,612	(8,968)	9,612
342	Stores Equipment	357	404	(357)	404
343	Tools, Shop and Garage Equip.	7,446	8,936	(7,446)	8,936
344	Laboratory Equipment	2,310	2,075	(2,310)	2,075
345	Power Operated Equipment	10,921	10,484	(10,921)	10,484
346	Communication Equipment	17,217	16,595	(17,217)	16,595
347	Miscellaneous Equipment	3,425	3,107	(3,425)	3,107
348	Other Tangible Plant	0	312	0	312
	Total Water Plant	8,737,719	308,458	(131,285)	8,914,891

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

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(a)	8,914,891
	Less:		
	Nonused and Useful Plant (1)		568,107
108.1	Accumulated Depreciation	W-6(b)	2,637,296
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	1,249,619
252	Advances for Construction	F-21	0
	Subtotal		4,459,870
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	(89,616)
	Subtotal		4,370,254
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		75,637
	Other (Specify):		
	Deferred Taxes		(227,921)
	Regulatory Assets		110,895
	WATER RATE BASE		4,328,865
	WATER OPERATING INCOME	W-3	(73,856)
	ACHIEVED RATE OF RETURN		<u>(1.71%)</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Charlotte/Lee / Burnt Store

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	878	878	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	3,065	X X X X X X	0	0	0	3,065
304	Structures and Improvements	499,881	X X X X X X	1,204	466,319	0	32,358
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	387,164	X X X X X X	387,164	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	86,485	X X X X X X	86,485	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	35,006	X X X X X X	35,006	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	532,679	X X X X X X	47,302	308,195	177,182	X X X X X X
320	Water Treatment Equipment	4,205,311	X X X X X X	X X X X X X	4,205,311	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	104,148	X X X X X X	X X X X X X	X X X X X X	104,148	X X X X X X
331	Transmission and Distribution Mains	2,574,338	X X X X X X	X X X X X X	X X X X X X	2,574,338	X X X X X X
333	Services	192,388	X X X X X X	X X X X X X	X X X X X X	192,388	X X X X X X
334	Meters and Meter Installations	94,731	X X X X X X	X X X X X X	X X X X X X	94,731	X X X X X X
335	Hydrants	96,952	X X X X X X	X X X X X X	X X X X X X	96,952	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc Equipment	143	0	0	143	0	X X X X X X
340	Office Furniture and Equip	50,197	X X X X X X	X X X X X X	X X X X X X	X X X X X X	50,197
341	Transportation Equipment	9,612	X X X X X X	X X X X X X	X X X X X X	X X X X X X	9,612
342	Stores Equipment	404	X X X X X X	X X X X X X	X X X X X X	X X X X X X	404
343	Tools, Shop and Garage Equip.	8,936	X X X X X X	X X X X X X	X X X X X X	X X X X X X	8,936
344	Laboratory Equipment	2,075	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,075
345	Power Operated Equipment	10,484	X X X X X X	X X X X X X	X X X X X X	X X X X X X	10,484
346	Communication Equipment	16,595	X X X X X X	X X X X X X	X X X X X X	X X X X X X	16,595
347	Miscellaneous Equipment	3,107	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,107
348	Other Tangible Plant	312	X X X X X X	X X X X X X	X X X X X X	X X X X X X	312
	Total Water Plant	8,914,891	878	557,161	4,979,968	3,239,739	137,145

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Charlotte/Lee / Burnt Store

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	201	22	0	22
304	Structures and Improvements	49,839	15,147	2,724 (3)	17,870
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	53,306	12,892	0	12,892
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	15,028	2,473	0	2,473
310	Power Generation Equipment	19,117	1,750	0	1,750
311	Pumping Equipment	120,450	26,609	0	26,609
320	Water Treatment Equipment	1,046,663	183,321	0	183,321
330	Distribution Reservoirs and Standpipes	24,738	2,812	0	2,812
331	Transmission and Distribution Mains	974,438	59,046	0	59,046
333	Services	11,320	4,094	0	4,094
334	Meters and Meter Installations	(52,244)	4,609	0	4,609
335	Hydrants	6,908	1,974	0	1,974
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	5	3	0	3
340	Office Furniture and Equip	26,347	6,887	26,173 (3)	33,060
341	Transportation Equipment	8,361	1,228	8,902 (3)	10,130
342	Stores Equipment	199	22	237 (3)	259
343	Tools, Shop and Garage Equip.	4,135	440	4,577 (3)	5,017
344	Laboratory Equipment	1,112	135	1,077 (3)	1,212
345	Power Operated Equipment	7,469	519	7,329 (3)	7,848
346	Communication Equipment	4,876	1,589	5,180 (3)	6,769
347	Miscellaneous Equipment	1,067	196	1,129 (3)	1,324
348	Other Tangible Plant	4	16	70 (3)	85
Total Water Plant Accumulated Depreciation		2,323,339	325,783	57,396	383,179

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Charlotte/Lee / Burnt Store

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	223
304	Structures and Improvements	94 (4)	0	2,840	2,935	64,775
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	66,198
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	17,501
310	Power Generation Equipment	0	0	0	0	20,867
311	Pumping Equipment	0	0	0	0	147,059
320	Water Treatment Equipment	2,500	0	0	2,500	1,227,484
330	Distribution Reservoirs and Standpipes	0	0	0	0	27,550
331	Transmission and Distribution Mains	0	0	0	0	1,033,484
333	Services	0	0	0	0	15,414
334	Meters and Meter Installations	1,938	0	0	1,938	(49,573)
335	Hydrants	0	0	0	0	8,882
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	5	5	3
340	Office Furniture and Equip	3,149 (4)	0	26,908	30,057	29,350
341	Transportation Equipment	758 (4)	167 (4)	8,477	9,068	9,423
342	Stores Equipment	0 (4)	0	243	243	214
343	Tools, Shop and Garage Equip.	53 (4)	0	5,081	5,133	4,018
344	Laboratory Equipment	19 (4)	0	1,388	1,407	918
345	Power Operated Equipment	212 (4)	0	7,638	7,850	7,467
346	Communication Equipment	12 (4)	0	6,435	6,447	5,198
347	Miscellaneous Equipment	28 (4)	0	1,604	1,632	760
348	Other Tangible Plant	0 (4)	0	8	8	81
Total Water Plant Accumulated Depreciation		8,762	167	60,627	69,223	2,637,296

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		982,637
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	101,103
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	165,879
Total Credits		<u>266,982</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>1,249,619</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	140	722 AVERAGE	101,103
Total Credits			<u>101,103</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	(131,815)
Debits during year:	
Accruals charge to Account 272	39,885
Other debits (specify):	2,314
Correct Prior Year	
Total Debits	<u>42,199</u>
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>(89,616)</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>BURNT STORE @ LINKSIDE I</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	4,945
<u>ESTATES AT COBIA CAY</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	24,001
SERVICES	PROPERTY	8,100
HYDRANTS	PROPERTY	2,250
<u>VILLAGES AT COBIA CAY</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	20,843
SERVICES	PROPERTY	12,600
HYDRANTS	PROPERTY	2,250
<u>SUNRISE KEY PHASE IIA</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	30,593
SERVICES	PROPERTY	17,510
HYDRANTS	PROPERTY	8,355
<u>HARBOUR TOWERS @ BURNT STORE</u>		
PLANT CAPACITY FEES	CASH	21,000
MAIN EXTENSION FEES	CASH	13,433
TOTAL CREDITS		<u>165,879</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	1,104	1,250	457,074
461.2	Metered Sales to Commercial Customers	41	41	88,660
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	1	1	51,871
461.5	Metered Sales to Multiple Family Dwellings	32	32	78,061
462	Total Metered Sales	<u>1,178</u>	<u>1,324</u>	<u>675,666</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	1	1	1,148
	Total Fire Protection Revenue	<u>1</u>	<u>1</u>	<u>1,148</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	1	303
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>1,179</u>	<u>1,326 (7)</u>	<u>677,117</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			237,273
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			5,945
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			7,962
	Total Other Water Revenues			<u>251,180</u>
	Total Water Operating Revenues			<u><u>928,297</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte/Lee / Burnt Store

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	132,073	15,964	3,372
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	43,294 (5)	5,248	1,108
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	19,426	18,829	0
616	Fuel for Power Purchased	285	285	X X X X X X
618	Chemicals	8,393	0	X X X X X X
620	Materials and Supplies	22,598	12	3,013
631	Contractual Services - Eng.	2	0	0
632	Contractual Services - Acct.	713	0	0
633	Contractual Services - Legal	1,784	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	18,622	0	0
636	Contractual Services - Other	32,131	0	0
641	Rental of Building/Real Property	1,210	0	0
642	Rental of Equipment	7,744	0	0
650	Transportation Expenses	39,026	4	1,202
656	Insurance - Vehicle	638	0	0
657	Insurance - General Liability	1,358	0	0
658	Insurance - Workmans's Comp	1,577 (5)	164	35
659	Insurance - Other	170	0	0
660	Advertising Expense	400	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expens	4,673	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	1,361	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	2,182	X X X X X X	X X X X X X
675	Miscellaneous Expenses	34,640	22,319	0
	Total Water Utility Expenses	<u>374,301</u>	<u>62,825</u>	<u>8,730</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	\$0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	7,602	7,735	1,629,845
461.2	Metered Sales to Commercial Customers	112	121	95,668
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	5	2,001
Total Metered Sales		7,714	7,861	\$1,727,514
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue		0	0	\$0
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	1,601	1,592	380,260
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>9,315</u>	<u>9,453</u> (7)	<u>\$2,107,774</u>
OTHER WATER REVENUES;				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$1,897
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			70,963
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			9,543
Total Other Water Revenues				\$82,403
Total Water Operating Revenues				<u>\$2,190,177</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Buena Ventura Lakes

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	294,886	68,387	2,544
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	96,081 (5)	22,480	836
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	88,943	84,688	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	29,832	0	X X X X X X
620	Materials and Supplies	72,604	621	18,744
631	Contractual Services - Eng.	17	0	0
632	Contractual Services - Acct.	5,083	0	0
633	Contractual Services - Legal	12,716	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	7,462	0	0
636	Contractual Services - Other	152,315	0	0
641	Rental of Building/Real Property	9,464	0	0
642	Rental of Equipment	1,514	857	0
650	Transportation Expenses	66,279	29	7,227
656	Insurance - Vehicle	4,552	0	0
657	Insurance - General Liability	9,680	0	0
658	Insurance - Workman's Compensation	4,583 (5)	704	26
659	Insurance - Other	1,213	0	0
660	Advertising Expense	2,849	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	18,303	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	9,701	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	15,556	X X X X X X	X X X X X X
675	Miscellaneous Expenses	124,452	34,247	2,331
	Total Water Utility Expenses	<u>1,028,084</u>	<u>212,013</u>	<u>31,708</u>

SYSTEM NAME: Charlotte/Lee / Burnt Store

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	28,146	12,470	18,060	40,972	5,331	7,758
603	0	0	0	0	0	0
604	9,252	4,099	5,937	13,468	1,763	2,420
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	25	572
616	0	X X X X X X	0	X X X X X X	0	0
618	8,393	0	0	0	0	0
620	1,121	6,861	7,773	1,628	693	1,497
631	0	0	0	0	0	2
632	0	0	0	0	0	713
633	0	0	0	0	0	1,784
634	0	0	0	0	0	0
635	18,622	0	0	0	0	0
636	2,284	8,974	545	0		20,328
641	0	0	0	0	205	1,005
642	0	0	0	7,663	15	66
650	0	72	35,418	0	4	2,326
656	0	0	0	0	0	638
657	0	0	0	0	0	1,358
658	290	128	186	422	55	297
659	0	0	0	0	0	170
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	400
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	4,673
667	0	0	0	0	0	1,361
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,182	0
675	0	0	0	0	4,726	7,596
	<u>68,108</u>	<u>32,604</u>	<u>67,919</u>	<u>64,153</u>	<u>14,997</u>	<u>54,964</u>

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	3 WATER TREATMENT EXPENSES OPERATIONS (f)	4 WATER TREATMENT EXPENSES MAINT (g)	5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)
601	20,147	8,109	20,009	82,378	38,007	55,305
603	0	0	0	0	0	0
604	6,623	2,666	6,577	27,079	12,569	17,252
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	177	4,078
616	0	X X X X X X	0	X X X X X X	0	0
618	29,832	0	0	0	0	0
620	2,358	1,703	12,625	20,943	4,940	10,670
631	0	0	0	0	0	17
632	0	0	0	0	0	5,083
633	0	0	0	0	0	12,716
634	0	0	0	0	0	0
635	7,462	0	0	0	0	0
636	90	7,304	0	0		144,921
641	0	840	0	0	1,458	7,166
642	0	0	0	80	104	473
650	0	1,091	41,325	0	26	16,582
656	0	0	0	0	0	4,552
657	0	0	0	0	0	9,680
658						
	208	84	206	848	391	2,115
659	0	0	0	0	0	1,213
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	2,849
666						
	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	18,303
667	0	0	0	0	0	9,701
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	15,556	0
675	0	0	0	0	33,688	54,186
	<u>66,719</u>	<u>21,796</u>	<u>80,742</u>	<u>131,328</u>	<u>106,915</u>	<u>376,862</u>

FLORIDA WATER SERVICE CORPORATION

FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

Plant Name	Number	Location	Account	Amount
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

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(a)	511,863
	Less:		
	Nonused and Useful Plant (1)		52,775
108.1	Accumulated Depreciation	W-6(b)	88,681
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	100,723
252	Advances for Construction	F-21	0
	Subtotal		269,684
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	5,090
	Subtotal		274,774
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		6,136
	Other (Specify):		
	Deferred Taxes		(6,814)
	Regulatory Assets		5,435
	WATER RATE BASE		279,531
	WATER OPERATING INCOME	W-3	32,713
	ACHIEVED RATE OF RETURN		<u>11.70%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Carlton Village

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	102,459
469	Less: Guaranteed Revenue and AFPI	W-9	230
Net Operating Revenues			<u>102,229</u>
401	Operating Expenses	W-10(a)	30,699
403	Depreciation Expense	W-6(a)	16,717
	Less: Amortization Of CIAC	W-8(a)	3,376
Net Depreciation Expense			<u>13,341</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		4,611
408.11	Property Taxes		7,134
408.12	Payroll Taxes		1,006
408.13	Other Taxes and Licenses		10
Total Taxes Other Than Income			12,761
409.1	Income Taxes		12,414
410.1	Deferred Federal Income Taxes		608
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(307)
Utility Operating Expenses			69,516
Utility Operating Income			32,713
	Add Back:		
469	Guaranteed Revenues (and AFPI)		230
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>32,943</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Carlton Village

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	982	0	0	982
303	Land and Land Rights	5,504	423	(287)	5,640
304	Structures and Improvements	25,520	4,465	(4,376)	25,609
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	60,015	0	0	60,015
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	35,086	0	0	35,086
311	Pumping Equipment	52,522	0	(1,500)	51,022
320	Water Treatment Equipment	1,717	0	0	1,717
330	Distribution Reservoirs and Standpipes	97,215	0	0	97,215
331	Transmission and Distribution Mains	195,850	0	0	195,850
333	Services	14,217	0	0	14,217
334	Meters and Meter Installations	8,510	1,283	(1,121)	8,672
335	Hydrants	1,800	0	0	1,800
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	6,906	6,928	(6,906)	6,928
341	Transportation Equipment	1,362	1,327	(1,362)	1,327
342	Stores Equipment	54	56	(54)	56
343	Tools, Shop and Garage Equip.	1,130	1,233	(1,130)	1,233
344	Laboratory Equipment	351	286	(351)	286
345	Power Operated Equipment	1,658	1,447	(1,658)	1,447
346	Communication Equipment	2,614	2,290	(2,614)	2,290
347	Miscellaneous Equipment	520	429	(520)	429
348	Other Tangible Plant	0	43	0	43
	Total Water Plant	513,533	20,210	(21,879)	511,863

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Carlton Village

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	982	982	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	5,640	X X X X X X	3,800	1,417	0	423
304	Structures and Improvements	25,609	X X X X X X	18,520	2,623	0	4,466
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	60,015	X X X X X X	60,015	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	35,086	X X X X X X	35,086	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	51,022	X X X X X X	50,658	364	0	X X X X X X
320	Water Treatment Equipment	1,717	X X X X X X	X X X X X X	1,717	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	97,215	X X X X X X	X X X X X X	X X X X X X	97,215	X X X X X X
331	Transmission and Distribution Mains	195,850	X X X X X X	X X X X X X	X X X X X X	195,850	X X X X X X
333	Services	14,217	X X X X X X	X X X X X X	X X X X X X	14,217	X X X X X X
334	Meters and Meter Installations	8,672	X X X X X X	X X X X X X	X X X X X X	8,672	X X X X X X
335	Hydrants	1,800	X X X X X X	X X X X X X	X X X X X X	1,800	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	6,928	X X X X X X	X X X X X X	X X X X X X	X X X X X X	6,928
341	Transportation Equipment	1,327	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,327
342	Stores Equipment	56	X X X X X X	X X X X X X	X X X X X X	X X X X X X	56
343	Tools, Shop and Garage Equip	1,233	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,233
344	Laboratory Equipment	286	X X X X X X	X X X X X X	X X X X X X	X X X X X X	286
345	Power Operated Equipment	1,447	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,447
346	Communication Equipment	2,290	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,290
347	Miscellaneous Equipment	429	X X X X X X	X X X X X X	X X X X X X	X X X X X X	429
348	Other Tangible Plant	43	X X X X X X	X X X X X X	X X X X X X	X X X X X X	43
Total Water Plant		511,863	982	168,079	6,121	317,754	18,927

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Carlton Village

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Carlton Village

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	660	25	0	25
304	Structures and Improvements	2,861	776	376 (3)	1,152
305	Collecting and Impounding Reservoirs	1	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	13,344	1,998	0	1,998
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	10,777	1,754	0	1,754
311	Pumping Equipment	8,338	2,551	0	2,551
320	Water Treatment Equipment	1,380	78	0	78
330	Distribution Reservoirs and Standpipes	9,357	2,625	0	2,625
331	Transmission and Distribution Mains	17,882	4,563	0	4,563
333	Services	2,948	355	0	355
334	Meters and Meter Installations	737	429	0	429
335	Hydrants	(36)	40	0	40
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	8	0	0	0
340	Office Furniture and Equip	4,000	950	3,612 (3)	4,563
341	Transportation Equipment	1,269	169	1,229 (3)	1,398
342	Stores Equipment	30	3	33 (3)	36
343	Tools, Shop and Garage Equip.	628	61	632 (3)	692
344	Laboratory Equipment	169	19	149 (3)	167
345	Power Operated Equipment	1,134	72	1,011 (3)	1,083
346	Communication Equipment	740	219	715 (3)	934
347	Miscellaneous Equipment	162	27	156 (3)	183
348	Other Tangible Plant	1	2	10 (3)	12
Total Water Plant Accumulated Depreciation		76,390	16,717	7,921	24,638

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Carlton Village

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	685
304	Structures and Improvements	13 (4)	0	429	(3)	3,572
305	Collecting and Impounding Reservoirs	0	0	0	1	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	15,342
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	12,531
311	Pumping Equipment	1,500	0	0	1,500	9,389
320	Water Treatment Equipment	0	0	0	0	1,458
330	Distribution Reservoirs and Standpipes	0	0	0	0	11,982
331	Transmission and Distribution Mains	0	0	0	0	22,445
333	Services	0	0	0	0	3,303
334	Meters and Meter Installations	1,121	0	0	1,121	45
335	Hydrants	0	0	0	0	4
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	8	(2)	0
340	Office Furniture and Equip	435 (4)	0	4,077	(3)	4,051
341	Transportation Equipment	105 (4)	23 (4)	1,285	(3)	1,301
342	Stores Equipment	0 (4)	0	36	(3)	30
343	Tools, Shop and Garage Equip.	7 (4)	0	759	(3)	555
344	Laboratory Equipment	3 (4)	0	207	(3)	127
345	Power Operated Equipment	29 (4)	0	1,157	(3)	1,031
346	Communication Equipment	2 (4)	0	955	(3)	717
347	Miscellaneous Equipment	4 (4)	0	236	(3)	105
348	Other Tangible Plant	0 (4)	0	2	(3)	11
Total Water Plant Accumulated Depreciation		3,218	23	9,151	12,347	88,681

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Carlton Village

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		99,487
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,236
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>1,236</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>100,723</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Carlton Village

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	2	618 AVERAGE	1,236
Total Credits			<u>1,236</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	1,714
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,376
Total Debits	<u>3,376</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>5,090</u>

**YEAR OF REPORT
DECEMBER 31, 2000**

**YEAR OF REPORT
DECEMBER 31, 2000**

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		<u>0</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Carlton Village

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	179	183	100,252
461.2	Metered Sales to Commercial Customers	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>179</u>	<u>183</u>	<u>100,252</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>179</u>	<u>183 (7)</u>	<u>100,252</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			230
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,235
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			742
	Total Other Water Revenues			<u>2,207</u>
	Total Water Operating Revenues			<u>102,459</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Carlton Village

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	9,282	1,044	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,035	(5) 343	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,838	2,756	0
616	Fuel for Power Purchased	254	254	X X X X X X
618	Chemicals	203	0	X X X X X X
620	Materials and Supplies	424	2	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	98	0	0
633	Contractual Services - Legal	246	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,922	0	0
636	Contractual Services - Other	3,207	0	294
641	Rental of Building/Real Property	167	0	0
642	Rental of Equipment	11	0	0
650	Transportation Expenses	3,311	1	0
656	Insurance - Vehicle	88	0	0
657	Insurance - General Liability	187	0	0
658	Insurance - Workmans's Comp	126	(5) 11	0
659	Insurance - Other	23	0	0
660	Advertising Expense	55	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expens	645	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	188	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	301	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,084	1,384	0
	Total Water Utility Expenses	30,699	5,795	294

SYSTEM NAME: Lake / Carlton Village

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	4,249	195	1,709	279	736	1,071
603	0	0	0	0	0	0
604	1,397	64	562	92	243	334
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	3	79
616	0	X X X X X X	0	X X X X X X	0	0
618	203	0	0	0	0	0
620	0	54	6	60	96	207
631	0	0	0	0	0	0
632	0	0	0	0	0	98
633	0	0	0	0	0	246
634	0	0	0	0	0	0
635	2,922	0	0	0	0	0
636	0	108	0	0		2,806
641	0	0	0	0	28	139
642	0	0	0	0	2	9
650	0	0	2,989	0	0	321
656	0	0	0	0	0	88
657	0	0	0	0	0	187
658	44	2	18	3	8	41
659	0	0	0	0	0	23
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	55
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	645
667	0	0	0	0	0	188
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	301	0
675	0	0	0	0	652	1,048
	8,814	423	5,283	434	2,070	7,586

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(a)	2,792,962
	Less:		
	Nonused and Useful Plant (1)		2,618
108.1	Accumulated Depreciation	W-6(b)	351,029
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	233,049
252	Advances for Construction	F-21	0
	Subtotal		2,206,266
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	84,471
	Subtotal		2,290,737
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	23,325
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(14,881)
	Working Capital Allowance (3)		24,058
	Other (Specify):		
	Deferred Taxes		(70,753)
	Regulatory Assets		23,096
	WATER RATE BASE		2,275,582
	WATER OPERATING INCOME	W-3	102,931
	ACHIEVED RATE OF RETURN		<u>4.52%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	335,368
469	Less: Guaranteed Revenue and AFPI	W-9	3,974
	Net Operating Revenues		<u>331,394</u>
401	Operating Expenses	W-10(a)	120,501
403	Depreciation Expense	W-6(a)	80,418
	Less: Amortization Of CIAC	W-8(a)	8,090
	Net Depreciation Expense		<u>72,328</u>
406	Amortization of Utiltiy Plant Acquisition Adjustment	F-7	<u>583</u>
407	Amortization Expense	F-8	
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		15,092
408.11	Property Taxes		5,722
408.12	Payroll Taxes		309
408.13	Other Taxes and Licenses		(950)
	Total Taxes Other Than Income		20,173
409.1	Income Taxes		9,937
410.1	Deferred Federal Income Taxes		6,614
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(1,672)
	Utility Operating Expenses		228,463
	Utility Operating Income		102,931
	Add Back:		
469	Guaranteed Revenues (and AFPI)		3,974
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u>106,905</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Chuluota

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	1,556	0	0	1,556
303	Land and Land Rights	34,835	1,731	(1,170)	35,396
304	Structures and Improvements	187,352	18,275	(17,823)	187,804
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	39,425	0	0	39,425
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	89,906	0	0	89,906
310	Power Generation Equipment	55,985	0	(5,522)	50,463
311	Pumping Equipment	143,942	0	0	143,942
320	Water Treatment Equipment	39,850	74,128	(2,170)	111,808
330	Distribution Reservoirs and Standpipes	444,150	30,058	0	474,208
331	Transmission and Distribution Mains	1,205,296	0	0	1,205,296
333	Services	314,538	3,886	0	318,424
334	Meters and Meter Installations	41,639	2,389	(3,152)	40,876
335	Hydrants	36,400	0	0	36,400
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	28,124	28,354	(28,124)	28,354
341	Transportation Equipment	5,545	5,429	(5,545)	5,429
342	Stores Equipment	221	228	(221)	228
343	Tools, Shop and Garage Equip.	4,604	5,047	(4,604)	5,047
344	Laboratory Equipment	1,428	1,172	(1,428)	1,172
345	Power Operated Equipment	6,753	5,922	(6,753)	5,922
346	Communication Equipment	10,646	9,374	(10,646)	9,374
347	Miscellaneous Equipment	2,118	1,755	(2,118)	1,755
348	Other Tangible Plant	0	176	0	176
	Total Water Plant	2,694,313	187,925	(89,276)	2,792,962

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Chuluota

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X	X	X	X
302	Franchises	1,556	1,556	X	X	X	X
303	Land and Land Rights	35,396	X	X	X	X	X
304	Structures and Improvements	187,804	X	0	33,665	0	1,731
305	Collecting and Impounding Reservoirs	0	X	0	169,526	0	18,278
306	Lake, River and Other Intakes	0	X	0	X	X	X
307	Wells and Springs	39,425	X	39,425	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	89,906	X	89,906	X	X	X
310	Power Generation Equipment	50,463	X	50,463	X	X	X
311	Pumping Equipment	143,942	X	107,745	X	X	X
320	Water Treatment Equipment	111,808	X	X	6,731	29,466	X
330	Distribution Reservoirs and Standpipes	474,208	X	X	111,808	X	X
331	Transmission and Distribution Mains	1,205,296	X	X	X	474,208	X
333	Services	318,424	X	X	X	1,205,296	X
334	Meters and Meter Installations	40,876	X	X	X	318,424	X
335	Hydrants	36,400	X	X	X	40,876	X
336	Backflow Prevention Devices	0	X	X	X	36,400	X
339	Other Plant and Misc Equipment	0	0	0	X	0	X
340	Office Furniture and Equip	28,354	X	X	X	X	28,354
341	Transportation Equipment	5,429	X	X	X	X	5,429
342	Stores Equipment	228	X	X	X	X	228
343	Tools, Shop and Garage Equip	5,047	X	X	X	X	5,047
344	Laboratory Equipment	1,172	X	X	X	X	1,172
345	Power Operated Equipment	5,922	X	X	X	X	5,922
346	Communication Equipment	9,374	X	X	X	X	9,374
347	Miscellaneous Equipment	1,755	X	X	X	X	1,755
348	Other Tangible Plant	176	X	X	X	X	176
Total Water Plant		2,792,962	1,556	287,539	321,730	2,104,670	77,467

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Seminole / Chuluota

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	470	39	0	39
304	Structures and Improvements	54,310	5,691	1,538	7,229
305	Collecting and Impounding Reservoirs	198	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	11,073	1,313	0	1,313
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	8,914	2,572	0	2,572
310	Power Generation Equipment	16,881	2,661	0	2,661
311	Pumping Equipment	12,119	7,197	0	7,197
320	Water Treatment Equipment	(26,084)	3,450	0	3,450
330	Distribution Reservoirs and Standpipes	30,434	12,398	0	12,398
331	Transmission and Distribution Mains	117,406	28,083	0	28,083
333	Services	30,107	7,912	0	7,912
334	Meters and Meter Installations	952	2,063	0	2,063
335	Hydrants	2,239	808	0	808
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	40	(0)	0	(0)
340	Office Furniture and Equip	16,291	3,890	14,784	18,674
341	Transportation Equipment	5,170	694	5,028	5,722
342	Stores Equipment	123	12	134	146
343	Tools, Shop and Garage Equip.	2,557	248	2,585	2,834
344	Laboratory Equipment	688	77	608	685
345	Power Operated Equipment	4,618	293	4,140	4,433
346	Communication Equipment	3,015	898	2,926	3,824
347	Miscellaneous Equipment	660	110	638	748
348	Other Tangible Plant	3	9	39	48
Total Water Plant Accumulated Depreciation		292,184	80,418	32,420	112,838

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Chuluota

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f+j) (k)
301/302	Organization	0	0	0	0	509
304	Structures and Improvements	53 (4)	0	5,058	5,111	56,428
305	Collecting and Impounding Reservoirs	0	0	198 (2)	198	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	12,386
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	11,486
310	Power Generation Equipment	5,523	0	0	5,523	14,019
311	Pumping Equipment	0	0	0	0	19,316
320	Water Treatment Equipment	2,170	0	0	2,170	(24,804)
330	Distribution Reservoirs and Standpipes	0	0	0	0	42,832
331	Transmission and Distribution Mains	0	0	0	0	145,489
333	Services	0	0	0	0	38,019
334	Meters and Meter Installations	3,152	0	0	3,152	(137)
335	Hydrants	0	0	0	0	3,047
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	1,779 (4)	0	40 (2)	40	0
340	Office Furniture and Equip	428 (4)	0	16,608 (3)	18,387	16,578
341	Transportation Equipment	0 (4)	94 (4)	5,235 (3)	5,569	5,323
342	Stores Equipment	0	0	148 (3)	148	121
343	Tools, Shop and Garage Equip.	30 (4)	0	3,091 (3)	3,121	2,270
344	Laboratory Equipment	11 (4)	0	844 (3)	854	518
345	Power Operated Equipment	120 (4)	0	4,713 (3)	4,833	4,218
346	Communication Equipment	7 (4)	0	3,896 (3)	3,903	2,936
347	Miscellaneous Equipment	16 (4)	0	963 (3)	979	429
348	Other Tangible Plant	0 (4)	0	5 (3)	5	46
Total Water Plant Accumulated Depreciation		13,287	94	40,800	53,993	351,029

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		209,982
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	8,507
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	14,560
Total Credits		<u>23,067</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>233,049</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	11	773 Average	8,507
Total Credits			<u>8,507</u>

ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)

DESCRIPTION (a)	WATER (b)
Balance first of year	76,381
Debits during year: Accruals charge to Account 272 Other debits (specify):	8,090
Total Debits	<u>8,090</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>84,471</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

WATER CIAC SCHEDULE "B"

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR
CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>OSPREY LAKES PHASE I</u> PLANT CAPACITY FEE	CASH	14,560
TOTAL CREDITS		<u><u>14,560</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	721	741	312,907
461.2	Metered Sales to Commercial Customers	8	8	13,351
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>729</u>	<u>749</u>	<u>326,258</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>729</u>	<u>749 (7)</u>	<u>326,258</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			3,974
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			5,203
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(67)
	Total Other Water Revenues			<u>9,110</u>
	Total Water Operating Revenues			<u><u>335,368</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Chuluota

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	9,688	2,061	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,117 (5)	677	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	712	375	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	0	0	X X X X X X
620	Materials and Supplies	1,238	0	0
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	403	0	0
633	Contractual Services - Legal	1,008	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	0	0	0
636	Contractual Services - Other	88,926	0	3,462
641	Rental of Building/Real Property	683	0	0
642	Rental of Equipment	46	0	0
650	Transportation Expenses	1,360	0	0
656	Insurance - Vehicle	361	0	0
657	Insurance - General Liability	767	0	0
658	Insurance - Workmans's Comp	222 (5)	21	0
659	Insurance - Other	96	0	0
660	Advertising Expense	226	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expens	2,640	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	769	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	1,233	X X X X X X	X X X X X X
675	Miscellaneous Expenses	7,007	47	0
	Total Water Utility Expenses	120,501	3,182	3,462

SYSTEM NAME: Seminole / Chuluota

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	233	0	0	0	3,011	4,382
603						
	0	0	0	0	0	0
604	77	0	0	0	996	1,367
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	14	323
616	0	XXXXXX	0	XXXXXX	0	0
618	0	0	0	0	0	0
620	0	0	0	1	391	845
631	0	0	0	0	0	1
632	0	0	0	0	0	403
633	0	0	0	0	0	1,008
634	0	0	0	0	0	0
635	0	0	0	0	0	0
636	61,282	12,700	0	0		11,483
641	0	0	0	0	116	568
642	0	0	0	0	8	37
650	0	0	44	0	2	1,314
656	0	0	0	0	0	361
657	0	0	0	0	0	767
658	2	0	0	0	31	168
659	0	0	0	0	0	96
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	226
666						
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	2,640
667	0	0	0	0	0	769
668						
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,233	0
675	0	0	0	0	2,669	4,291
	61,594	12,700	44	1	8,471	31,048

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(a)	246,701
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	97,509
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	124,255
252	Advances for Construction	F-21	0
	Subtotal		24,937
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	71,484
	Subtotal		96,421
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		10,841
	Other (Specify):		
	Deferred Taxes		9,519
	Regulatory Assets		10,664
	WATER RATE BASE		127,445
	WATER OPERATING INCOME	W-3	23,083
	ACHIEVED RATE OF RETURN		<u>18.11%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Citrus Park

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	101,716
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>101,716</u>
401	Operating Expenses	W-10(a)	54,385
403	Depreciation Expense	W-6(a)	10,817
	Less: Amortization Of CIAC	W-8(a)	4,182
	Net Depreciation Expense		<u>6,635</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		4,577
408.11	Property Taxes		2,758
408.12	Payroll Taxes		1,859
408.13	Other Taxes and Licenses		19
	Total Taxes Other Than Income		9,213
409.1	Income Taxes		9,505
410.1	Deferred Federal Income Taxes		(961)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(143)
	Utility Operating Expenses		78,633
	Utility Operating Income		23,083
	Add Back:		
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>23,083</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
SYSTEM NAME: Marion / Citrus Park

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	217	0	0	217
303	Land and Land Rights	10,567	825	(568)	10,824
304	Structures and Improvements	12,729	8,711	(8,655)	12,785
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,137	0	0	2,137
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	44,234	0	0	44,234
311	Pumping Equipment	46,540	0	(2,293)	44,247
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	12,118	0	0	12,118
331	Transmission and Distribution Mains	74,032	0	0	74,032
333	Services	1,764	0	0	1,764
334	Meters and Meter Installations	17,539	1,257	(1,840)	16,956
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	13,657	13,515	(13,657)	13,515
341	Transportation Equipment	2,693	2,588	(2,693)	2,588
342	Stores Equipment	107	109	(107)	109
343	Tools, Shop and Garage Equip.	2,236	2,406	(2,236)	2,406
344	Laboratory Equipment	694	559	(694)	559
345	Power Operated Equipment	3,279	2,823	(3,279)	2,823
346	Communication Equipment	5,170	4,468	(5,170)	4,468
347	Miscellaneous Equipment	1,028	837	(1,028)	837
348	Other Tangible Plant	0	84	0	84
	Total Water Plant	250,741	38,180	(42,220)	246,701

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Marion / Citrus Park

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	217	217	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	10,824	X X X X X X	9,999	0	0	825
304	Structures and Improvements	12,785	X X X X X X	0	4,073	0	8,712
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	2,137	X X X X X X	2,137	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	44,234	X X X X X X	44,234	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	44,247	X X X X X X	42,653	1,594	0	X X X X X X
320	Water Treatment Equipment	0	X X X X X X	X X X X X X	0	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	12,118	X X X X X X	X X X X X X	X X X X X X	12,118	X X X X X X
331	Transmission and Distribution Mains	74,032	X X X X X X	X X X X X X	X X X X X X	74,032	X X X X X X
333	Services	1,764	X X X X X X	X X X X X X	X X X X X X	1,764	X X X X X X
334	Meters and Meter Installations	16,956	X X X X X X	X X X X X X	X X X X X X	16,956	X X X X X X
335	Hydrants	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc. Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	13,515	X X X X X X	X X X X X X	X X X X X X	X X X X X X	13,515
341	Transportation Equipment	2,588	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,588
342	Stores Equipment	109	X X X X X X	X X X X X X	X X X X X X	X X X X X X	109
343	Tools, Shop and Garage Equip.	2,406	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,406
344	Laboratory Equipment	559	X X X X X X	X X X X X X	X X X X X X	X X X X X X	559
345	Power Operated Equipment	2,823	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,823
346	Communication Equipment	4,468	X X X X X X	X X X X X X	X X X X X X	X X X X X X	4,468
347	Miscellaneous Equipment	837	X X X X X X	X X X X X X	X X X X X X	X X X X X X	837
348	Other Tangible Plant	84	X X X X X X	X X X X X X	X X X X X X	X X X X X X	84
Total Water Plant		246,701	217	99,023	5,667	104,870	36,924

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Citrus Park

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Marion / Citrus Park

YEAR OF REPORT
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	15	5	0	5
304	Structures and Improvements	3,077	387	733 (3)	1,120
305	Collecting and Impounding Reservoirs	1	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(1,130)	71	0	71
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	2	0	0	0
310	Power Generation Equipment	23,064	2,212	0	2,212
311	Pumping Equipment	10,287	2,214	0	2,214
320	Water Treatment Equipment	2,025	0	0	0
330	Distribution Reservoirs and Standpipes	2,488	327	0	327
331	Transmission and Distribution Mains	34,831	1,724	0	1,724
333	Services	463	44	0	44
334	Meters and Meter Installations	5,389	863	0	863
335	Hydrants	4	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	36	(0)	0	(0)
340	Office Furniture and Equip	7,911	1,854	7,046 (3)	8,901
341	Transportation Equipment	2,510	331	2,397 (3)	2,727
342	Stores Equipment	60	6	64 (3)	70
343	Tools, Shop and Garage Equip.	1,242	118	1,232 (3)	1,351
344	Laboratory Equipment	334	36	290 (3)	326
345	Power Operated Equipment	2,243	140	1,973 (3)	2,113
346	Communication Equipment	1,464	428	1,395 (3)	1,822
347	Miscellaneous Equipment	320	53	304 (3)	357
348	Other Tangible Plant	1	4	19 (3)	23
Total Water Plant Accumulated Depreciation		96,637	10,817	15,453	26,270

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Marion / Citrus Park

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f+j) (k)
301/302	Organization	0	0	0	0	20
304	Structures and Improvements	25 (4)	0	858 (2,3)	883	3,314
305	Collecting and Impounding Reservoirs	0	0	1 (2)	1	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	(1,059)
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	2 (2)	2	0
310	Power Generation Equipment	0	0	0	0	25,276
311	Pumping Equipment	2,294	0	0	2,294	10,207
320	Water Treatment Equipment	0	0	2,025 (2)	2,025	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	2,815
331	Transmission and Distribution Mains	0	0	0	0	36,555
333	Services	0	0	0	0	507
334	Meters and Meter Installations	1,840	0	0	1,840	4,412
335	Hydrants	0	0	4 (2)	4	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	36 (2)	36	0
340	Office Furniture and Equip	848 (4)	0	8,062 (3)	8,910	7,902
341	Transportation Equipment	204 (4)	45 (4)	2,541 (3)	2,700	2,537
342	Stores Equipment	0 (4)	0	72 (3)	72	58
343	Tools, Shop and Garage Equip.	14 (4)	0	1,497 (3)	1,511	1,082
344	Laboratory Equipment	5 (4)	0	408 (3)	413	247
345	Power Operated Equipment	57 (4)	0	2,288 (3)	2,345	2,010
346	Communication Equipment	3 (4)	0	1,884 (3)	1,887	1,399
347	Miscellaneous Equipment	7 (4)	0	465 (3)	472	204
348	Other Tangible Plant	0 (4)	0	2 (3)	2	22
Total Water Plant Accumulated Depreciation		5,298	45	20,145	25,398	97,509

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Citrus Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		124,022
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	233
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>233</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>124,255</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Marion / Citrus Park

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	233	233
Total Credits			<u>233</u>

ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)

DESCRIPTION (a)	WATER (b)
Balance first of year	67,302
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,182
Total Debits	<u>4,182</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>71,484</u>

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**YEAR OF REPORT
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ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		<u>0</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Marion / Citrus Park

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	340	343	89,376
461.2	Metered Sales to Commercial Customers	14	14	6,019
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>354</u>	<u>357</u>	<u>95,395</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	265
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>354</u>	<u>357 (7)</u>	<u>95,660</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			5,493
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			563
	Total Other Water Revenues			6,056
	Total Water Operating Revenues			<u>101,716</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Marion / Citrus Park

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	17,332	10,113	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	5,665	(5) 3,324	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	4,823	4,662	0
616	Fuel for Power Purchased	205	205	X X X X X X
618	Chemicals	810	0	X X X X X X
620	Materials and Supplies	2,520	3	1,168
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	192	0	0
633	Contractual Services - Legal	480	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	4,046	0	0
636	Contractual Services - Other	6,464	0	0
641	Rental of Building/Real Property	326	0	0
642	Rental of Equipment	22	0	0
650	Transportation Expenses	3,764	1	0
656	Insurance - Vehicle	172	0	0
657	Insurance - General Liability	366	0	0
658	Insurance - Workmans's Comp	237	(5) 104	0
659	Insurance - Other	46	0	0
660	Advertising Expense	108	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expens	1,258	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Ot	366	0	0
668	Water Resource Conservation Expens	0		
670	Bad Debt Expense	587	X X X X X X	X X X X X X
675	Miscellaneous Expenses	4,596	1,279	0
	Total Water Utility Expenses	54,385	19,691	1,168

SYSTEM NAME: Marion / Citrus Park

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	470	126	1,368	1,731	1,435	2,089
603	0	0	0	0	0	0
604	154	41	450	569	475	652
610	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	0
615	0	XXXXXXXX	0	XXXXXXXX	7	154
616	0	XXXXXXXX	0	XXXXXXXX	0	0
618	810	0	0	0	0	0
620	0	429	0	330	187	403
631	0	0	0	0	0	1
632	0	0	0	0	0	192
633	0	0	0	0	0	480
634	0	0	0	0	0	0
635	4,046	0	0	0	0	0
636	0	991	0	0		5,473
641	0	0	0	0	55	271
642	0	0	0	0	4	18
650	0	0	3,136	0	1	626
656	0	0	0	0	0	172
657	0	0	0	0	0	366
658	5	1	14	18	15	80
659	0	0	0	0	0	46
660	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	108
666	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	1,258
667	0	0	0	0	0	366
668						
670	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	587	0
675	0	0	0	0	1,272	2,045
	<u>5,485</u>	<u>1,589</u>	<u>4,968</u>	<u>2,648</u>	<u>4,038</u>	<u>14,798</u>

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(a)	330,921
	Less:		
	Nonused and Useful Plant (1)		9,456
108.1	Accumulated Depreciation	W-6(b)	88,945
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	110,653
252	Advances for Construction	F-21	0
	Subtotal		<u>121,867</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	55,098
	Subtotal		<u>176,965</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		8,104
	Other (Specify):		
	Deferred Taxes		(9,848)
	Regulatory Assets		7,673
	WATER RATE BASE		182,893
	WATER OPERATING INCOME	W-3	(1,185)
	ACHIEVED RATE OF RETURN		<u>(0.65%)</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	52,217
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>52,217</u>
401	Operating Expenses	W-10(a)	40,614
403	Depreciation Expense	W-6(a)	12,920
	Less: Amortization Of CIAC	W-8(a)	3,884
	Net Depreciation Expense		<u>9,036</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		2,350
408.11	Property Taxes		1,551
408.12	Payroll Taxes		623
408.13	Other Taxes and Licenses		13
408	Total Taxes Other Than Income		4,537
409.1	Income Taxes		(1,515)
410.1	Deferred Federal Income Taxes		929
410.1	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.1	Investment Tax Credits Restored to Operating Income		(200)
	Utility Operating Expenses		53,402
	Utility Operating Income		(1,185)
	Add Back:		
469	Less: Guaranteed Revenue and AFPI	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>(1,185)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
SYSTEM NAME: Highlands / Covered Bridge

YEAR OF REPORT
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WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	298	0	0	298
303	Land and Land Rights	951	596	(401)	1,146
304	Structures and Improvements	21,482	6,294	(6,112)	21,664
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	5,371	6,527	0	11,898
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	4,029	0	0	4,029
310	Power Generation Equipment	25,331	0	0	25,331
311	Pumping Equipment	49,318	6,750	(10,083)	45,985
320	Water Treatment Equipment	49,409	0	0	49,409
330	Distribution Reservoirs and Standpipes	34,522	0	0	34,522
331	Transmission and Distribution Mains	59,293	6,467	0	65,760
333	Services	20,606	8,102	0	28,708
334	Meters and Meter Installations	11,768	1,577	(9,311)	4,034
335	Hydrants	18,345	0	0	18,345
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	9,645	9,767	(9,645)	9,767
341	Transportation Equipment	1,902	1,870	(1,902)	1,870
342	Stores Equipment	76	79	(76)	79
343	Tools, Shop and Garage Equip.	1,579	1,739	(1,579)	1,739
344	Laboratory Equipment	490	404	(490)	404
345	Power Operated Equipment	2,316	2,040	(2,316)	2,040
346	Communication Equipment	3,651	3,229	(3,651)	3,229
347	Miscellaneous Equipment	726	605	(726)	605
348	Other Tangible Plant	0	61	0	61
Total Water Plant		321,108	56,105	(46,292)	330,921

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	1 INTANGIBLE PLANT (g)	2 PUMPING PLANT (h)	3 TREATMENT PLANT (i)	4 DISTRIBUTION PLANT (j)	5 GENERAL PLANT (k)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	298	298	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	1,146	X X X X X X	550	0	0	596
304	Structures and Improvements	21,664	X X X X X X	0	15,368	0	6,296
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	11,898	X X X X X X	11,898	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	4,029	X X X X X X	4,029	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	25,331	X X X X X X	25,331	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	45,985	X X X X X X	17,400	891	27,694	X X X X X X
320	Water Treatment Equipment	49,409	X X X X X X	X X X X X X	49,409	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	34,522	X X X X X X	X X X X X X	X X X X X X	34,522	X X X X X X
331	Transmission and Distribution Mains	65,760	X X X X X X	X X X X X X	X X X X X X	65,760	X X X X X X
333	Services	28,708	X X X X X X	X X X X X X	X X X X X X	28,708	X X X X X X
334	Meters and Meter Installations	4,034	X X X X X X	X X X X X X	X X X X X X	4,034	X X X X X X
335	Hydrants	18,345	X X X X X X	X X X X X X	X X X X X X	18,345	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	9,767	X X X X X X	X X X X X X	X X X X X X	X X X X X X	9,767
341	Transportation Equipment	1,870	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,870
342	Stores Equipment	79	X X X X X X	X X X X X X	X X X X X X	X X X X X X	79
343	Tools, Shop and Garage Equip.	1,739	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,739
344	Laboratory Equipment	404	X X X X X X	X X X X X X	X X X X X X	X X X X X X	404
345	Power Operated Equipment	2,040	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,040
346	Communication Equipment	3,229	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,229
347	Miscellaneous Equipment	605	X X X X X X	X X X X X X	X X X X X X	X X X X X X	605
348	Other Tangible Plant	61	X X X X X X	X X X X X X	X X X X X X	X X X X X X	61
Total Water Plant		330,921	298	59,208	65,668	179,063	26,684

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Highlands / Covered Bridge

YEAR OF REPORT
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	64	7	0	7
304	Structures and Improvements	4,952	657	530	1,187
305	Collecting and Impounding Reservoirs	(944)	0	944	944
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	493	288	0	288
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	634	115	0	115
310	Power Generation Equipment	12,948	1,267	0	1,267
311	Pumping Equipment	10,914	2,383	0	2,383
320	Water Treatment Equipment	5,380	2,248	0	2,248
330	Distribution Reservoirs and Standpipes	9,845	933	0	933
331	Transmission and Distribution Mains	25,202	1,456	0	1,456
333	Services	8,086	617	0	617
334	Meters and Meter Installations	2,799	396	0	396
335	Hydrants	5,231	407	0	407
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	5,587	1,340	5,092	6,432
340	Office Furniture and Equip	1,773	239	1,732	1,971
341	Transportation Equipment	42	4	46	50
342	Stores Equipment	877	86	891	976
343	Tools, Shop and Garage Equip.	236	26	210	236
344	Laboratory Equipment	1,584	101	1,426	1,527
345	Power Operated Equipment	1,034	309	1,008	1,317
346	Communication Equipment	226	38	220	258
347	Miscellaneous Equipment	1	3	14	17
348	Other Tangible Plant				
	Total Water Accumulated Depreciation	96,964	12,920	12,112	25,031

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Highlands / Covered Bridge

YEAR OF REPORT
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	71
304	Structures and Improvements	18 (4)	0	668 (2,3)	686	5,452
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	781
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	749
310	Power Generation Equipment	0	0	0	0	14,215
311	Pumping Equipment	10,083	0	0	10,083	3,214
320	Water Treatment Equipment	0	0	0	0	7,628
330	Distribution Reservoirs and Standpipes	0	0	0	0	10,778
331	Transmission and Distribution Mains	0	0	0	0	26,658
333	Services	0	0	0	0	8,703
334	Meters and Meter Installations	9,311	0	0	9,311	(6,116)
335	Hydrants	0	0	0	0	5,638
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	613 (4)	0	5,696 (3)	6,309	5,711
340	Office Furniture and Equip	147 (4)	32 (4)	1,796 (3)	1,910	1,834
341	Transportation Equipment	0	0	51	51	42
342	Stores Equipment	10 (4)	0	1,061 (3)	1,071	782
343	Tools, Shop and Garage Equip.	4 (4)	0	290 (3)	293	179
344	Laboratory Equipment	41 (4)	0	1,617 (3)	1,658	1,453
345	Power Operated Equipment	2 (4)	0	1,337 (3)	1,340	1,011
346	Communication Equipment	5 (4)	0	331 (3)	336	148
347	Miscellaneous Equipment	0 (4)	0	2 (3)	2	16
348	Other Tangible Plant					
	Total Water Accumulated Depreciation	20,235	32	12,847	33,050	88,945

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

W-6 (a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		109,255
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,398
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		1,398
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>110,653</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Highlands / Covered Bridge

SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	8	175 AVERAGE	1,398
Total Credits			<u>1,398</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	51,214
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,884
Total Debits	3,884
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>55,098</u>

**YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		<u>0</u>

UTILITY NAME: Florida Water Services, Corp.

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SYSTEM NAME: Highlands / Covered Bridge

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	248	256	51,391
461.2	Metered Sales to Commercial Customer	2	2	424
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwelling	0	0	0
462	Total Metered Sales	<u>250</u>	<u>258</u>	<u>51,815</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>250</u>	<u>258 (7)</u>	<u>51,815</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			615
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(213)
	Total Other Water Revenues			402
	Total Water Operating Revenues			<u>52,217</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Highlands / Covered Bridge

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)
			1,521	
601	Salaries and Wages - Employees	7,175	0	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,335 (5)	0	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,700	2,584	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	881	0	X X X X X X
620	Materials and Supplies	6,912	2	20
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	139	0	0
633	Contractual Services - Legal	347	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,306	0	0
636	Contractual Services - Other	10,424	0	0
641	Rental of Building/Real Property	235	0	0
642	Rental of Equipment	231	0	0
650	Transportation Expenses	454	1	0
656	Insurance - Vehicle	124	0	0
657	Insurance - General Liability	264	0	0
658	Insurance - Workmans's Comp	116 (5)	0	0
659	Insurance - Other	33	0	0
660	Advertising Expense	78	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	909	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	265	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	425	X X X X X X	X X X X X X
675	Miscellaneous Expenses	4,260	1,863	0
	Total Water Utility Expenses	40,614	4,450	20

SYSTEM NAME: Highlands / Covered Bridge

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	0	2,492	0	2,136	1,037	1,509
603						
	0	0	0	0	0	0
604	0	819	0	702	343	471
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	5	111
616	0	X X X X X X	0	X X X X X X	0	0
618	881	0	0	0	0	0
620	85	3,677	367	2,335	135	291
631	0	0	0	0	0	0
632	0	0	0	0	0	139
633	0	0	0	0	0	347
634	0	0	0	0	0	0
635	2,306	0	0	0	0	0
636	5,940	529	0	0		3,955
641	0	0	0	0	40	196
642	0	0	0	215	3	13
650	0	0	0	0	1	453
656	0	0	0	0	0	124
657	0	0	0	0	0	264
658	0	26	0	22	11	58
659	0	0	0	0	0	33
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	78
666						
	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	909
667	0	0	0	0	0	265
668	0	0	0	0	0	0
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	425	0
675	0	0	0	0	919	1,478
	<u>9,212</u>	<u>7,543</u>	<u>367</u>	<u>5,410</u>	<u>2,918</u>	<u>10,694</u>

FLORIDA WATER SERVICE CORPORATION

FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

Plant Name	Number	Location	Account	Amount
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

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(a)	4,805,497
	Less:		
	Nonused and Useful Plant (1)		1,088,333
108.1	Accumulated Depreciation	W-6(b)	1,985,981
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	774,124
252	Advances for Construction	F-21	0
	Subtotal		957,059
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	149,960
	Subtotal		1,107,019
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		291,355
	Other (Specify):		
	Deferred Taxes		(116,528)
	Regulatory Asset		38,947
	WATER RATE BASE		1,320,792
	WATER OPERATING INCOME	W-3	(30,788)
	ACHIEVED RATE OF RETURN		<u>(2.33%)</u>

NOTES:

- (1) This amount taken from Projected Test Year for Docket 920199-WS
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	1,693,702
469	Less: Guaranteed Revenue and AFPI	W-9	29,135
Net Operating Revenues			1,664,567
401	Operating Expenses	W-10(a)	1,434,053
403	Depreciation Expense	W-6(a)	139,521
	Less: Amortization of CIAC	W-8(a)	25,326
Net Depreciation Expense			114,195
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		76,217
408.11	Property Taxes		36,211
408.12	Payroll Taxes		10,927
408.13	Other Taxes and Licenses		175
Total Taxes Other Than Income			123,530
409.1	Income Taxes		15,601
410.1	Deferred Federal Income Taxes		10,885
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(2,909)
Utility Operating Expenses			1,695,355
Utility Operating Income			(30,788)
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	29,135
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		0
Total Utility Operating Income			<u><u>(1,653)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land and Land Rights	5,259	7,755	(5,258)	7,756
304	Structures and Improvements	89,667	81,858	(80,120)	91,405
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	0	0	0	0
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0
331	Transmission and Distribution Mains	4,118,939	42,298	0	4,161,237
333	Services	36,201	13,692	0	49,893
334	Meters and Meter Installations	216,939	18,550	(24,480)	211,009
335	Hydrants	2,729	9,200	0	11,929
336	Backflow Prevention Devices	14,897	(2)	0	14,895
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	126,423	127,007	(126,423)	127,007
341	Transportation Equipment	24,927	24,320	(24,927)	24,320
342	Stores Equipment	991	1,022	(991)	1,022
343	Tools, Shop and Garage Equip.	20,696	22,608	(20,696)	22,608
344	Laboratory Equipment	6,421	5,251	(6,421)	5,251
345	Power Operated Equipment	30,355	26,526	(30,355)	26,526
346	Communication Equipment	47,855	41,988	(47,855)	41,988
347	Miscellaneous Equipment	9,521	7,862	(9,521)	7,862
348	Other Tangible Plant	0	790	0	790
	Total Water Plant	4,751,820	430,725	(377,047)	4,805,497

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

UTILITY NAME: FLORIDA WATER SERVICES, COR

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	INTANGIBLE PLANT (g)	PUMPING PLANT (h)	TREATMENT PLANT (i)	DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	7,756	XXXXXX	0	0	9,534	7,756
304	Structures and Improvements	91,405	XXXXXX	0	0	XXXXXX	81,871
305	Collecting and Impounding Reservoirs	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
320	Water Treatment Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
331	Transmission and Distribution Mains	4,161,237	XXXXXX	XXXXXX	XXXXXX	4,161,237	XXXXXX
333	Services	49,893	XXXXXX	XXXXXX	XXXXXX	49,893	XXXXXX
334	Meters and Meter Installations	211,009	XXXXXX	XXXXXX	XXXXXX	211,009	XXXXXX
335	Hydrants	11,929	XXXXXX	XXXXXX	XXXXXX	11,929	XXXXXX
336	Backflow Prevention Devices	14,895	XXXXXX	XXXXXX	XXXXXX	14,895	XXXXXX
339	Other Plant and Misc. Equipment	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
340	Office Furniture and Equip	127,007	XXXXXX	XXXXXX	XXXXXX	XXXXXX	127,007
341	Transportation Equipment	24,320	XXXXXX	XXXXXX	XXXXXX	XXXXXX	24,320
342	Stores Equipment	1,022	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,022
343	Tools, Shop and Garage Equip.	22,608	XXXXXX	XXXXXX	XXXXXX	XXXXXX	22,608
344	Laboratory Equipment	5,251	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,251
345	Power Operated Equipment	26,526	XXXXXX	XXXXXX	XXXXXX	XXXXXX	26,526
346	Communication Equipment	41,988	XXXXXX	XXXXXX	XXXXXX	XXXXXX	41,988
347	Miscellaneous Equipment	7,862	XXXXXX	XXXXXX	XXXXXX	XXXXXX	7,862
348	Other Tangible Plant	790	XXXXXX	XXXXXX	XXXXXX	XXXXXX	790
	Total Water Plant	4,805,497	0	0	0	4,458,497	347,000

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

UTILITY NAME: SOUTHERN STATES UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Charlotte / Deep Creek

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	0	0
304	Structures and Improvements	5,772	2,770	6,891 (3)	9,661
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	0	0	0	0
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0
331	Transmission and Distribution Mains	1,703,139	0	0	0
333	Services	5,021	96,556	7,830 (2)	104,386
334	Meters and Meter Installations	23,658	1,076	0	1,076
335	Hydrants	153	10,698	0	10,698
336	Backflow Prevention Devices	9,127	163	0	163
339	Other Plant and Miscellaneous Equipment	0	347	0	347
340	Office Furniture and Equip	73,231	0	0	0
341	Transportation Equipment	23,239	17,425	66,221 (3)	83,646
342	Stores Equipment	552	3,107	22,524 (3)	25,631
343	Tools, Shop and Garage Equip.	11,494	55	599 (3)	654
344	Laboratory Equipment	3,092	1,112	11,581 (3)	12,693
345	Power Operated Equipment	20,761	343	2,725 (3)	3,067
346	Communication Equipment	13,553	1,313	18,543 (3)	19,856
347	Miscellaneous Equipment	2,966	4,021	13,106 (3)	17,127
348	Other Tangible Plant	11	495	2,856 (3)	3,351
			39	177 (3)	216
	Total Depreciation Water Plant In Service	1,895,769	139,521	153,052	292,573

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	0
304	Structures and Improvements	239 (4)	0	7,804 (3)	8,043	7,390
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	0
320	Water Treatment Equipment	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0
331	Transmission and Distribution Mains	0	0	0	0	0
333	Services	0	0	0	0	1,807,525
334	Meters and Meter Installations	24,480	0	0	0	6,097
335	Hydrants	0	0	0	24,480	9,876
336	Backflow Prevention Devices	2	0	0	0	316
339	Other Plant and Miscellaneous Equipment	0	0	0	2	9,472
340	Office Furniture and Equip	7,968 (4)	0	0	0	0
341	Transportation Equipment	1,917 (4)	422 (4)	74,650 (3)	82,617	74,260
342	Stores Equipment	0 (4)	0	23,532 (3)	25,027	23,843
343	Tools, Shop and Garage Equip	133 (4)	0	664 (3)	664	542
344	Laboratory Equipment	48 (4)	0	13,887 (3)	14,020	10,167
345	Power Operated Equipment	535 (4)	0	3,790 (3)	3,838	2,322
346	Communication Equipment	31 (4)	0	21,188 (3)	21,724	18,893
347	Miscellaneous Equipment	70 (4)	0	17,497 (3)	17,529	13,151
348	Other Tangible Plant	0 (4)	0	4,325 (3)	4,395	1,922
				22 (3)	22	206
	Total Depreciation Water Plant In Service	35,423	422	167,359	202,361	1,985,981

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		575,831
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	124,145
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	74,149
Total Credits		198,293
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>774,124</u>

Explain all debits charged to Account 271 below:
None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connection	86	1,444 AVERAGE	124,145
Total Credits			<u>124,145</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	124,634
Debits during year: Accruals charge to Account 272 Other debits (specify):	25,326
Total Debits	25,326
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>149,960</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>HERONS COVE</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	34,468
SERVICES	PROPERTY	3,040
HYDRANTS	PROPERTY	9,200
<u>SANDHILL GARDENS</u>		
PLANT CAPACITY FEE	CASH	16,762
MAIN LINE EXTENSION	CASH	10,680
TOTAL CREDITS		<u>74,149</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	\$0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	3,172	3,251	1,364,243
461.2	Metered Sales to Commercial Customers	38	40	90,400
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	66	63	183,006
Total Metered Sales		3,276	3,354	\$1,637,649
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue		0	0	\$0
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	1	1	169
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>3,277</u>	<u>3,355</u> (7)	<u>\$1,637,818</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$29,135
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			16,790
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			9,959
Total Other Water Revenues				\$55,884
Total Water Operating Revenues				<u>\$1,693,702</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Charlotte / Deep Creek

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	114,291	19,125	807
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	37,266 (5)	6,287	265
610	Purchased Water	1,092,284	1,092,284	X X X X X X
615	Purchased Power	1,690	180	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	0	0	X X X X X X
620	Materials and Supplies	15,336	591	145
631	Contractual Services - Eng.	6	0	0
632	Contractual Services - Acct.	1,804	0	0
633	Contractual Services - Legal	4,513	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	2,915	0	0
636	Contractual Services - Other	66,191	0	0
641	Rental of Building/Real Property	8,337	0	0
642	Rental of Equipment	293	88	0
650	Transportation Expenses	25,534	10	0
656	Insurance - Vehicle	1,615	0	0
657	Insurance - General Liability	3,436	0	0
658	Insurance - Workman's Compensation	1,726 (5)	197	8
659	Insurance - Other	430	0	0
660	Advertising Expense	1,011	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	6,496	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	3,443	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	5,521	X X X X X X	X X X X X X
675	Miscellaneous Expenses	39,914	8,148	591
	Total Water Utility Expenses	<u>1,434,053</u>	<u>1,126,910</u>	<u>1,817</u>

SYSTEM NAME: Charlotte / Deep Creek

YEAR OF REPORT
DECEMBER 31, 2000

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)
601	2,822	1,792	27,111	29,516	13,489	19,628
603	0	0	0	0	0	0
604	928	589	8,912	9,702	4,461	6,123
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	63	1,447
616	0	X X X X X X	0	X X X X X X	0	0
618	0	0	0	0	0	0
620	93	37	2,866	6,064	1,753	3,787
631	0	0	0	0	0	6
632	0	0	0	0	0	1,804
633	0	0	0	0	0	4,513
634	0	0	0	0	0	0
635	2,915	0	0	0	0	0
636	0	14,756	0	0	0	51,434
641	0	0	5,276	0	517	2,543
642	0	0	0	0	37	168
650	0	853	18,777	0	9	5,885
656	0	0	0	0	0	1,615
657	0	0	0	0	0	3,436
658	29	18	279	304	139	751
659	0	0	0	0	0	430
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	1,011
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	6,496
667	0	0	0	0	0	3,443
668	X X X X X X	X X X X X X	X X X X X X	X X X X X X	5,521	0
670	0	0	0	0	11,956	19,219
675	0	0	0	0	0	0
	6,787	18,046	63,221	45,586	37,946	133,741

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Volusia / Deltona Lakes

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(a)	24,385,425
	Less:		
	Nonused and Useful Plant (1)		456,172
108.1	Accumulated Depreciation	W-6(b)	7,286,406
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	13,585,973
252	Advances for Construction	F-21	0
	Subtotal		3,056,875
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	3,563,730
	Subtotal		6,620,605
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		638,808
	Other (Specify):		
	Deferred Taxes		(285,634)
	Regulatory Assets		812,140
	WATER RATE BASE		7,785,918
	WATER OPERATING INCOME	W-3	2,278,948
	ACHIEVED RATE OF RETURN		<u>29.27%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	7,826,823
469	Less: Guaranteed Revenue and AFPI	W-9	125,188
	Net Operating Revenues		<u>7,701,635</u>
401	Operating Expenses	W-10(a)	3,228,524
403	Depreciation Expense	W-6(a)	864,582
	Less: Amortization Of CIAC	W-8(a)	422,145
	Net Depreciation Expense		<u>442,437</u>
406	Amortization of Utiltiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		352,207
408.11	Property Taxes		308,538
408.12	Payroll Taxes		78,987
408.13	Other Taxes and Licenses		1,369
	Total Taxes Other Than Income		741,101
409.1	Income Taxes		999,854
410.1	Deferred Federal Income Taxes		25,344
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(14,573)
	Utility Operating Expenses		<u>5,422,687</u>
	Utility Operating Income		<u>2,278,948</u>
	Add Back:		
469	Guaranteed Revenues (and AFPI)		125,188
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		41,912
	Total Utility Operating Income		<u><u>2,446,048</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	24,137	0	0	24,137
303	Land and Land Rights	149,590	245,134	(41,154)	353,570
304	Structures and Improvements	1,845,224	862,165	(627,121)	2,080,268
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	635,055	136,618	0	771,673
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	872,379	0	0	872,379
310	Power Generation Equipment	684,181	5,485	0	689,666
311	Pumping Equipment	1,622,741	132,371	0	1,755,112
320	Water Treatment Equipment	172,461	2,590	2,627	177,678
330	Distribution Reservoirs and Standpipes	2,009,806	0	0	2,009,806
331	Transmission and Distribution Mains	6,692,174	786,298	(47,637)	7,430,835
333	Services	4,189,511	200,272	0	4,389,783
334	Meters and Meter Installations	1,519,808	109,117	(172,254)	1,456,671
335	Hydrants	287,595	47,057	0	334,652
336	Backflow Prevention Devices	0	185	0	185
339	Other Plant and Misc Equipment	13,163	0	0	13,163
340	Office Furniture and Equip	989,550	999,704	(989,550)	999,704
341	Transportation Equipment	195,107	191,427	(195,107)	191,427
342	Stores Equipment	7,759	8,045	(7,759)	8,045
343	Tools, Shop and Garage Equip.	161,991	177,956	(161,991)	177,956
344	Laboratory Equipment	50,261	41,328	(50,261)	41,328
345	Power Operated Equipment	237,599	208,791	(237,599)	208,791
346	Communication Equipment	374,573	330,499	(374,573)	330,499
347	Miscellaneous Equipment	74,521	61,880	(74,521)	61,880
348	Other Tangible Plant	3	6,216	(3)	6,216
Total Water Plant		22,809,189	4,553,139	(2,976,903)	24,385,425

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Volusia / Deltona Lakes

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	24,137	24,137	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	353,570	X X X X X X X	96,429	184,095	12,000	61,046
304	Structures and Improvements	2,080,268	X X X X X X X	577,800	341,297	516,743	644,428
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	771,673	X X X X X X X	771,673	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	872,379	X X X X X X X	872,379	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	689,666	X X X X X X X	689,666	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	1,755,112	X X X X X X X	1,277,514	109,278	368,320	X X X X X X X
320	Water Treatment Equipment	177,678	X X X X X X X	X X X X X X X	177,678	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	2,009,806	X X X X X X X	X X X X X X X	X X X X X X X	2,009,806	X X X X X X X
331	Transmission and Distribution Mains	7,430,835	X X X X X X X	X X X X X X X	X X X X X X X	7,430,835	X X X X X X X
333	Services	4,389,783	X X X X X X X	X X X X X X X	X X X X X X X	4,389,783	X X X X X X X
334	Meters and Meter Installations	1,456,671	X X X X X X X	X X X X X X X	X X X X X X X	1,456,671	X X X X X X X
335	Hydrants	334,652	X X X X X X X	X X X X X X X	X X X X X X X	334,652	X X X X X X X
336	Backflow Prevention Devices	185	X X X X X X X	X X X X X X X	X X X X X X X	185	X X X X X X X
339	Other Plant and Misc. Equipment	13,163	0	0	13,163	0	X X X X X X X
340	Office Furniture and Equip	999,704	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	999,704
341	Transportation Equipment	191,427	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	191,427
342	Stores Equipment	8,045	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	8,045
343	Tools, Shop and Garage Equip.	177,956	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	177,956
344	Laboratory Equipment	41,328	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	41,328
345	Power Operated Equipment	208,791	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	208,791
346	Communication Equipment	330,499	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	330,499
347	Miscellaneous Equipment	61,880	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	61,880
348	Other Tangible Plant	6,216	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	6,216
Total Water Plant		24,385,425	24,137	4,285,461	825,511	16,518,995	2,731,321

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Volusia / Deltona Lakes

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	10,523	604	0	604
304	Structures and Improvements	475,046	59,738	56,240	115,978
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	199,912	23,422	0	23,422
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	234,704	24,950	0	24,950
310	Power Generation Equipment	4,290	34,346	0	34,346
311	Pumping Equipment	482,034	84,446	0	84,446
320	Water Treatment Equipment	65,120	7,966	0	7,966
330	Distribution Reservoirs and Standpipes	206,220	54,265	0	54,265
331	Transmission and Distribution Mains	2,039,385	164,534	0	164,534
333	Services	1,271,711	107,241	0	107,241
334	Meters and Meter Installations	650,077	74,413	0	74,413
335	Hydrants	85,358	6,907	0	6,907
336	Backflow Prevention Devices	0	2	0	2
339	Other Plant and Miscellaneous Equipment	1,058	527	0	527
340	Office Furniture and Equip	573,196	138,571	521,241	659,811
341	Transportation Equipment	181,898	24,454	177,291	201,745
342	Stores Equipment	4,321	435	4,715	5,150
343	Tools, Shop and Garage Equip.	89,968	8,755	91,155	99,910
344	Laboratory Equipment	24,199	2,699	21,446	24,144
345	Power Operated Equipment	162,500	10,337	145,955	156,292
346	Communication Equipment	106,081	31,652	103,157	134,809
347	Miscellaneous Equipment	23,219	3,896	22,480	26,376
348	Other Tangible Plant	88	311	1,390	1,701
	Total Water Plant Accumulated Depreciation	6,890,908	864,469	1,145,070	2,009,539

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Volusia / Deltona Lakes

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	11,127
304	Structures and Improvements	3,700 (4)	0	61,129	(2,3)	526,195
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	223,334
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	259,654
310	Power Generation Equipment	0	0	0	0	38,636
311	Pumping Equipment	0	0	0	0	566,480
320	Water Treatment Equipment	(2,627) (15)	0	0	(2,627)	75,713
330	Distribution Reservoirs and Standpipes	0	0	0	0	260,485
331	Transmission and Distribution Mains	47,637	0	0	47,637	2,156,282
333	Services	0	0	0	0	1,378,952
334	Meters and Meter Installations	172,254	0	0	172,254	552,236
335	Hydrants	0	0	0	0	92,265
336	Backflow Prevention Devices	0	0	0	0	2
339	Other Plant and Miscellaneous Equipment	62,714 (4)	0	269	(2)	1,316
340	Office Furniture and Equip	15,087 (4)	0	585,777	(3)	584,516
341	Transportation Equipment	0 (4)	3,320	184,202	(3)	187,674
342	Stores Equipment	0 (4)	0	5,205	(3)	4,266
343	Tools, Shop and Garage Equip.	1,048 (4)	0	108,805	(3)	80,025
344	Laboratory Equipment	376 (4)	0	29,691	(3)	18,276
345	Power Operated Equipment	4,215 (4)	0	165,863	(3)	148,714
346	Communication Equipment	247 (4)	0	137,128	(3)	103,515
347	Miscellaneous Equipment	551 (4)	0	33,918	(3)	15,126
348	Other Tangible Plant	0 (4)	0	171	(3)	1,618
Total Water Plant Accumulated Depreciation		305,202	3,320	1,312,160	1,614,041	7,286,406

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

W-6 (a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		12,297,660
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	940,258
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	348,055
Total Credits		<u>1,288,313</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>13,585,973</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	812	1,158 AVERAGE	940,258
Total Credits			<u>940,258</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	3,141,585
Debits during year: * Accruals charge to Account 272 Other debits (specify):	422,145
Total Debits	<u>422,145</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>3,563,730</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

WATER CIAC SCHEDULE "B"

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>CHAPEL PLAZA</u>		
HYDRANTS	PROPERTY	2,995
<u>WAFFLE HOUSE</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	355
SERVICES	PROPERTY	137
 <u>PINE TRACE PHASE 2</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	26,780
SERVICES	PROPERTY	3,725
HYDRANTS	PROPERTY	5,700
<u>HERITAGE MIDDLE SCHOOL</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	24,095
<u>SAXON RIDGE PHASE1</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	92,717
SERVICES	PROPERTY	16,955
HYDRANTS	PROPERTY	25,350
<u>SPANISH 7TH DAY ADVENT</u>		
PLANT CAPACITY FEE	CASH	1,713
MAIN LINE EXTENSION	CASH	1,091
<u>DEVELOPER AGREEMENT</u>		
IMPACT MAINS	CASH RECEIVABLE	136,812
IMPACT FEES	CASH RECEIVABLE	9,630
 TOTAL CREDITS		<u>348,055</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	25,163	25,901	7,040,719
461.2	Metered Sales to Commercial Customers	486	492	396,087
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	110
462	Total Metered Sales	<u>25,649</u>	<u>26,393</u>	<u>7,436,916</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	1	1	4
	Total Fire Protection Revenue	<u>1</u>	<u>1</u>	<u>4</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	14	6,959
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>25,650</u>	<u>26,408 (7)</u>	<u>7,443,879</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			125,188
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			171,758
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			85,998
	Total Other Water Revenues			<u>382,944</u>
	Total Water Operating Revenues			<u><u>7,826,823</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Deltona Lakes

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	847,420	141,812	11,142
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	276,177 (5)	46,615	3,662
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	478,094	466,208	0
616	Fuel for Power Purchased	1,966	1,966	X X X X X X
618	Chemicals	120,005	0	X X X X X X
620	Materials and Supplies	177,000	2,928	61,645
631	Contractual Services - Eng.	51,742	51,345	350
632	Contractual Services - Acct.	14,199	0	0
633	Contractual Services - Legal	35,524	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	63,283	0	0
636	Contractual Services - Other	453,563	0	0
641	Rental of Building/Real Property	24,093	0	0
642	Rental of Equipment	3,808	0	0
650	Transportation Expenses	164,307	81	14,771
656	Insurance - Vehicle	12,716	0	0
657	Insurance - General Liability	27,043	0	0
658	Insurance - Workmans's Comp	13,047 (5)	1,461	115
659	Insurance - Other	3,388	0	0
660	Advertising Expense	7,959	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	93,592	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	27,102	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	43,457	X X X X X X	X X X X X X
675	Miscellaneous Expenses	289,041	39,402	4,250
	Total Water Utility Expenses	<u>3,228,524</u>	<u>751,818</u>	<u>95,935</u>

SYSTEM NAME: Volusia / Deltona Lakes

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	64,963	29,040	90,697	249,088	106,178	154,500
603	0	0	0	0	0	0
604	21,354	9,546	29,813	81,878	35,113	48,196
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	493	11,393
616	0	X X X X X X	0	X X X X X X	0	0
618	120,005	0	0	0	0	0
620	482	14,446	13,584	40,307	13,799	29,809
631	0	0	0	0	0	47
632	0	0	0	0	0	14,199
633	0	0	0	0	0	35,524
634	0	0	0	0	0	0
635	63,283	0	0	0	0	0
636	5,547	35,184	7,979	0		404,853
641	0	0	0	0	4,073	20,020
642	0	0	552	1,645	290	1,321
650	0	0	103,061	0	71	46,322
656	0	0	0	0	0	12,716
657	0	0	0	0	0	27,043
658	669	299	934	2,566	1,094	5,910
659	0	0	0	0	0	3,388
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	7,959
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	93,592
667	0	0	0	0	0	27,102
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	43,457	0
675	0	0	0	0	94,111	151,278
	<u>276,304</u>	<u>88,515</u>	<u>246,620</u>	<u>375,484</u>	<u>298,680</u>	<u>1,095,169</u>

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(a)	85,700
	Less:		
	Nonused and Useful Plant (1)		5,429
108.1	Accumulated Depreciation	W-6(b)	31,004
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	8,809
252	Advances for Construction	F-21	0
	Subtotal		40,458
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	8,207
	Subtotal		48,665
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	12,875
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(8,164)
	Working Capital Allowance (3)		3,563
	Other (Specify):		
	Deferred Taxes		(2,647)
	Regulatory Assets		2,291
	WATER RATE BASE		56,583
	WATER OPERATING INCOME	W-3	8,168
	ACHIEVED RATE OF RETURN		<u>14.43%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Dol Ray Manor

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	33,979
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>33,979</u>
401	Operating Expenses	W-10(a)	17,622
403	Depreciation Expense	W-6(a)	2,896
	Less: Amortization Of CIAC	W-8(a)	297
	Net Depreciation Expense		<u>2,599</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	<u>322</u>
407	Amortization Expense	F-8	
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		1,529
408.11	Property Taxes		96
408.12	Payroll Taxes		476
408.13	Other Taxes and Licenses		6
	Total Taxes Other Than Income		2,107
409.1	Income Taxes		2,963
410.1	Deferred Federal Income Taxes		250
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(51)
	Utility Operating Expenses		25,811
	Utility Operating Income		8,168
	Add Back:		
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>8,168</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / DoI Ray Manor

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	436	0	0	436
303	Land and Land Rights	1,066	139	(96)	1,109
304	Structures and Improvements	4,227	1,463	(1,467)	4,223
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	852	0	0	852
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	10,013	0	(1,046)	8,967
320	Water Treatment Equipment	3,252	0	0	3,252
330	Distribution Reservoirs and Standpipes	10,874	0	0	10,874
331	Transmission and Distribution Mains	29,502	0	0	29,502
333	Services	876	33	0	909
334	Meters and Meter Installations	4,291	33	(115)	4,209
335	Hydrants	104	0	0	104
336	Backflow Prevention Devices	16,660	0	0	16,660
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	2,315	2,271	(2,315)	2,271
341	Transportation Equipment	456	435	(456)	435
342	Stores Equipment	18	18	(18)	18
343	Tools, Shop and Garage Equip.	379	404	(379)	404
344	Laboratory Equipment	118	94	(118)	94
345	Power Operated Equipment	556	474	(556)	474
346	Communication Equipment	876	751	(876)	751
347	Miscellaneous Equipment	174	141	(174)	141
348	Other Tangible Plant	0	14	0	14
	Total Water Plant	87,045	6,271	(7,616)	85,700

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Dol Ray Manor

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	436	436	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	1,109	X X X X X X	0	970	0	139
304	Structures and Improvements	4,223	X X X X X X	0	2,759	0	1,464
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	852	X X X X X X	852	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	8,967	X X X X X X	853	1,114	7,000	X X X X X X
320	Water Treatment Equipment	3,252	X X X X X X	X X X X X X	3,252	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	10,874	X X X X X X	X X X X X X	X X X X X X	10,874	X X X X X X
331	Transmission and Distribution Mains	29,502	X X X X X X	X X X X X X	X X X X X X	29,502	X X X X X X
333	Services	909	X X X X X X	X X X X X X	X X X X X X	909	X X X X X X
334	Meters and Meter Installations	4,209	X X X X X X	X X X X X X	X X X X X X	4,209	X X X X X X
335	Hydrants	104	X X X X X X	X X X X X X	X X X X X X	104	X X X X X X
336	Backflow Prevention Devices	16,660	X X X X X X	X X X X X X	X X X X X X	16,660	X X X X X X
339	Other Plant and Misc. Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	2,271	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,271
341	Transportation Equipment	435	X X X X X X	X X X X X X	X X X X X X	X X X X X X	435
342	Stores Equipment	18	X X X X X X	X X X X X X	X X X X X X	X X X X X X	18
343	Tools, Shop and Garage Equip.	404	X X X X X X	X X X X X X	X X X X X X	X X X X X X	404
344	Laboratory Equipment	94	X X X X X X	X X X X X X	X X X X X X	X X X X X X	94
345	Power Operated Equipment	474	X X X X X X	X X X X X X	X X X X X X	X X X X X X	474
346	Communication Equipment	751	X X X X X X	X X X X X X	X X X X X X	X X X X X X	751
347	Miscellaneous Equipment	141	X X X X X X	X X X X X X	X X X X X X	X X X X X X	141
348	Other Tangible Plant	14	X X X X X X	X X X X X X	X X X X X X	X X X X X X	14
Total Water Plant		85,700	436	1,705	8,095	69,258	6,206

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Dol Ray Manor

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Dol Ray Manor

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	226	10	0	10
304	Structures and Improvements	1,245	128	123	252
305	Collecting and Impounding Reservoirs	344	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(2,131)	29	0	29
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	786	(0)	0	(0)
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	1,318	474	0	474
320	Water Treatment Equipment	2,067	148	0	148
330	Distribution Reservoirs and Standpipes	5,575	294	0	294
331	Transmission and Distribution Mains	13,947	688	0	688
333	Services	509	22	0	22
334	Meters and Meter Installations	(90)	213	0	213
335	Hydrants	5	2	0	2
336	Backflow Prevention Devices	4,625	388	0	388
339	Other Plant and Miscellaneous Equipment	56	0	0	0
340	Office Furniture and Equip	1,341	312	1,184	1,496
341	Transportation Equipment	425	56	403	458
342	Stores Equipment	10	1	11	12
343	Tools, Shop and Garage Equip.	210	20	207	227
344	Laboratory Equipment	57	6	49	55
345	Power Operated Equipment	380	23	332	355
346	Communication Equipment	248	72	234	306
347	Miscellaneous Equipment	54	9	51	60
348	Other Tangible Plant	0	1	3	4
Total Water Plant Accumulated Depreciation		31,207	2,896	2,597	5,493

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Dol Ray Manor

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f+j) (k)
301/302	Organization	0	0	0	0	236
304	Structures and Improvements	4 (4)	0	245	250	1,247
305	Collecting and Impounding Reservoirs	0	0	344 (2)	344	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	(2,102)
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	786 (2)	786	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	1,046	0	0	1,046	746
320	Water Treatment Equipment	0	0	0	0	2,215
330	Distribution Reservoirs and Standpipes	0	0	0	0	5,869
331	Transmission and Distribution Mains	0	0	0	0	14,635
333	Services	0	0	0	0	531
334	Meters and Meter Installations	115	0	0	115	8
335	Hydrants	0	0	0	0	7
336	Backflow Prevention Devices	0	0	0	0	5,013
339	Other Plant and Miscellaneous Equipment	0	0	56 (2)	56	0
340	Office Furniture and Equip	142 (4)	0	1,366 (3)	1,509	1,328
341	Transportation Equipment	34 (4)	8 (4)	430 (3)	457	426
342	Stores Equipment	0 (4)	0	12 (3)	12	10
343	Tools, Shop and Garage Equip.	2 (4)	0	253 (3)	255	182
344	Laboratory Equipment	1 (4)	0	69 (3)	70	42
345	Power Operated Equipment	10 (4)	0	388 (3)	397	338
346	Communication Equipment	1 (4)	0	319 (3)	319	235
347	Miscellaneous Equipment	1 (4)	0	78 (3)	80	34
348	Other Tangible Plant	0 (4)	0	0 (3)	0	4
Total Water Plant Accumulated Depreciation		1,357	8	4,347	5,696	31,004

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Dol Ray Manor

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		8,809
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>8,809</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Dol Ray Manor

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)
None			
Total Credits			<u>0</u>

ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)

DESCRIPTION (a)	WATER (b)
Balance first of year	7,910
Debits during year: Accruals charge to Account 272 Other debits (specify):	297
Total Debits	<u>297</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>8,207</u></u>

**YEAR OF REPORT
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**YEAR OF REPORT
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WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Dol Ray Manor

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	59	59	33,001
461.2	Metered Sales to Commercial Customers	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	1	1	1,203
462	Total Metered Sales	<u>60</u>	<u>60</u>	<u>34,204</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>60</u>	<u>60 (7)</u>	<u>34,204</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			285
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(510)
	Total Other Water Revenues			(225)
	Total Water Operating Revenues			<u>33,979</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Dol Ray Manor

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	4,128	336	103
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,352 (5)	110	34
610	Purchased Water	1,704	1,704	X X X X X X
615	Purchased Power	3,058	2,234	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	71	0	X X X X X X
620	Materials and Supplies	759	1	89
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	32	0	0
633	Contractual Services - Legal	81	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,356	0	0
636	Contractual Services - Other	1,085	0	0
641	Rental of Building/Real Property	55	0	0
642	Rental of Equipment	4	0	0
650	Transportation Expenses	744	0	0
656	Insurance - Vehicle	29	0	0
657	Insurance - General Liability	61	0	0
658	Insurance - Workmans's Comp	52 (5)	3	1
659	Insurance - Other	8	0	0
660	Advertising Expense	18	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	211	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	62	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	99	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,654	1,096	0
	Total Water Utility Expenses	17,622	5,485	227

SYSTEM NAME: Seminole / Dol Ray Manor

WATER EXPENSE ACCOUNT MATRIX						
ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	2,595	158	385	(41)	241	351
603	0	0	0	0	0	0
604	853	52	127	(13)	80	110
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	797	X X X X X X	0	X X X X X X	1	26
616	0	X X X X X X	0	X X X X X X	0	0
618	71	0	0	0	0	0
620	0	4	278	288	31	68
631	0	0	0	0	0	0
632	0	0	0	0	0	32
633	0	0	0	0	0	81
634	0	0	0	0	0	0
635	2,356	0	0	0	0	0
636	26	139	0	0		920
641	0	0	0	0	9	45
642	0	0	0	0	1	3
650	0	0	639	0	0	105
656	0	0	0	0	0	29
657	0	0	0	0	0	61
658	27	2	4	(0)	2	13
659	0	0	0	0	0	8
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	18
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	211
667	0	0	0	0	0	62
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	99	0
675	0	0	0	0	214	344
	<u>6,725</u>	<u>354</u>	<u>1,433</u>	<u>233</u>	<u>679</u>	<u>2,487</u>

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(a)	298,121
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	102,088
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	32,358
252	Advances for Construction	F-21	0
	Subtotal		163,675
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	28,141
	Subtotal		191,816
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	26,000
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(16,573)
	Working Capital Allowance (3)		9,406
	Other (Specify):		
	Deferred Taxes		(8,454)
	Regulatory Assets		9,705
	WATER RATE BASE		211,901
	WATER OPERATING INCOME	W-3	38,098
	ACHIEVED RATE OF RETURN		<u>17.98%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Druid Hills

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	116,753
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>116,753</u>
401	Operating Expenses	W-10(a)	46,926
403	Depreciation Expense	W-6(a)	10,815
	Less: Amortization Of CIAC	W-8(a)	1,091
Net Depreciation Expense			<u>9,724</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	<u>650</u>
407	Amortization Expense	F-8	
Taxes Other Than Income			
408.1	Utility Regulatory Assessment Fee		5,254
408.11	Property Taxes		528
408.12	Payroll Taxes		1,215
408.13	Other Taxes and Licenses		166
Total Taxes Other Than Income			7,163
409.1	Income Taxes		13,575
410.1	Deferred Federal Income Taxes		797
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(178)
Utility Operating Expenses			78,655
Utility Operating Income			38,098
Add Back:			
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>38,098</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Druid Hills

YEAR OF REPORT
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WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	547	0	0	547
303	Land and Land Rights	4,094	578	(404)	4,268
304	Structures and Improvements	14,344	6,100	(6,161)	14,283
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,837	0	0	3,837
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	30,583	0	0	30,583
311	Pumping Equipment	16,715	0	0	16,715
320	Water Treatment Equipment	4,822	0	0	4,822
330	Distribution Reservoirs and Standpipes	111,605	0	0	111,605
331	Transmission and Distribution Mains	62,689	0	0	62,689
333	Services	11,794	140	0	11,934
334	Meters and Meter Installations	14,889	167	(345)	14,711
335	Hydrants	2,949	0	0	2,949
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	9,722	9,464	(9,722)	9,464
341	Transportation Equipment	1,917	1,812	(1,917)	1,812
342	Stores Equipment	76	76	(76)	76
343	Tools, Shop and Garage Equip.	1,591	1,685	(1,591)	1,685
344	Laboratory Equipment	494	391	(494)	391
345	Power Operated Equipment	2,334	1,977	(2,334)	1,977
346	Communication Equipment	3,680	3,129	(3,680)	3,129
347	Miscellaneous Equipment	732	586	(732)	586
348	Other Tangible Plant	0	59	0	59
	Total Water Plant	299,414	26,163	(27,456)	298,121

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Druid Hills

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	547	547	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	4,268	X X X X X X	3,690	0	0	578
304	Structures and Improvements	14,283	X X X X X X	0	8,182	0	6,101
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	3,837	X X X X X X	3,837	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	30,583	X X X X X X	30,583	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	16,715	X X X X X X	12,961	546	3,208	X X X X X X
320	Water Treatment Equipment	4,822	X X X X X X	X X X X X X	4,822	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	111,605	X X X X X X	X X X X X X	X X X X X X	111,605	X X X X X X
331	Transmission and Distribution Mains	62,689	X X X X X X	X X X X X X	X X X X X X	62,689	X X X X X X
333	Services	11,934	X X X X X X	X X X X X X	X X X X X X	11,934	X X X X X X
334	Meters and Meter Installations	14,711	X X X X X X	X X X X X X	X X X X X X	14,711	X X X X X X
335	Hydrants	2,949	X X X X X X	X X X X X X	X X X X X X	2,949	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc. Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	9,464	X X X X X X	X X X X X X	X X X X X X	X X X X X X	9,464
341	Transportation Equipment	1,812	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,812
342	Stores Equipment	76	X X X X X X	X X X X X X	X X X X X X	X X X X X X	76
343	Tools, Shop and Garage Equip	1,685	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,685
344	Laboratory Equipment	391	X X X X X X	X X X X X X	X X X X X X	X X X X X X	391
345	Power Operated Equipment	1,977	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,977
346	Communication Equipment	3,129	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,129
347	Miscellaneous Equipment	586	X X X X X X	X X X X X X	X X X X X X	X X X X X X	586
348	Other Tangible Plant	59	X X X X X X	X X X X X X	X X X X X X	X X X X X X	59
Total Water Plant		298,121	547	51,071	13,550	207,096	25,857

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Druid Hills

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Druid Hills

YEAR OF REPORT
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	257	14	0	14
304	Structures and Improvements	(6,465)	433	513 (3)	946
305	Collecting and Impounding Reservoirs	405	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,719	128	0	128
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	2	(0)	0	(0)
310	Power Generation Equipment	13,382	1,529	0	1,529
311	Pumping Equipment	11,444	835	0	835
320	Water Treatment Equipment	315	219	0	219
330	Distribution Reservoirs and Standpipes	27,202	3,013	0	3,013
331	Transmission and Distribution Mains	26,504	1,461	0	1,461
333	Services	3,617	297	0	297
334	Meters and Meter Installations	3,911	740	0	740
335	Hydrants	359	66	0	66
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	95	0	0	0
340	Office Furniture and Equip	5,631	1,298	4,934 (3)	6,233
341	Transportation Equipment	1,787	232	1,678 (3)	1,910
342	Stores Equipment	42	4	45 (3)	49
343	Tools, Shop and Garage Equip.	884	83	863 (3)	946
344	Laboratory Equipment	238	26	203 (3)	229
345	Power Operated Equipment	1,596	98	1,382 (3)	1,480
346	Communication Equipment	1,042	300	977 (3)	1,276
347	Miscellaneous Equipment	228	37	213 (3)	250
348	Other Tangible Plant	1	3	13 (3)	16
Total Water Plant Accumulated Depreciation		95,196	10,815	10,821	21,636

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

W-6 (a)

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Druid Hills

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	271
304	Structures and Improvements	18 (4)	0	870 (2,3)	888	(6,406)
305	Collecting and Impounding Reservoirs	0	0	405 (2)	405	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	2,847
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	2 (2)	2	0
310	Power Generation Equipment	0	0	0	0	14,911
311	Pumping Equipment	0	0	0	0	12,279
320	Water Treatment Equipment	0	0	0	0	534
330	Distribution Reservoirs and Standpipes	0	0	0	0	30,215
331	Transmission and Distribution Mains	0	0	0	0	27,965
333	Services	0	0	0	0	3,914
334	Meters and Meter Installations	345	0	0	345	4,306
335	Hydrants	0	0	0	0	425
336	Backflow Prevention Devices	0	0	95 (2)	95	0
339	Other Plant and Miscellaneous Equipment	594 (4)	0	5,737 (3)	6,330	5,534
340	Office Furniture and Equip	143 (4)	31 (4)	1,809 (3)	1,920	1,777
341	Transportation Equipment	0 (4)	0	50 (3)	50	40
342	Stores Equipment	10 (4)	0	1,062 (3)	1,072	758
343	Tools, Shop and Garage Equip.	4 (4)	0	290 (3)	294	173
344	Laboratory Equipment	40 (4)	0	1,628 (3)	1,668	1,408
345	Power Operated Equipment	2 (4)	0	1,336 (3)	1,338	980
346	Communication Equipment	5 (4)	0	329 (3)	334	143
347	Miscellaneous Equipment	0 (4)	0	2 (3)	2	15
348	Other Tangible Plant					
	Total Water Plant Accumulated Depreciation	1,160	31	13,615	14,744	102,088

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

W-6 (a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Druid Hills

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		32,358
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>32,358</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Seminole / Druid Hills

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)
None			
Total Credits			<u>0</u>

ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)

DESCRIPTION (a)	WATER (b)
Balance first of year	27,050
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,091
Total Debits	<u>1,091</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>28,141</u></u>

**YEAR OF REPORT
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WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Druid Hills

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	251	249	115,438
461.2	Metered Sales to Commercial Customers	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	1	1	331
462	Total Metered Sales	<u>252</u>	<u>250</u>	<u>115,769</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>252</u>	<u>250 (7)</u>	<u>115,769</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			520
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			464
	Total Other Water Revenues			984
	Total Water Operating Revenues			<u>116,753</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Druid Hills

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	11,490	1,971	710
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,754 (5)	648	233
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	6,778	6,665	0
616	Fuel for Power Purchased	68	68	X X X X X X
618	Chemicals	756	0	X X X X X X
620	Materials and Supplies	6,181	2	4,676
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	134	0	0
633	Contractual Services - Legal	336	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,862	0	0
636	Contractual Services - Other	4,135	0	0
641	Rental of Building/Real Property	228	0	0
642	Rental of Equipment	15	0	0
650	Transportation Expenses	3,526	1	0
656	Insurance - Vehicle	120	0	0
657	Insurance - General Liability	256	0	0
658	Insurance - Workmans's Comp	159 (5)	20	7
659	Insurance - Other	32	0	0
660	Advertising Expense	75	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	881	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	257	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	411	X X X X X X	X X X X X X
675	Miscellaneous Expenses	4,469	2,146	0
	Total Water Utility Expenses	46,926	11,521	5,627

SYSTEM NAME: Seminole / Druid Hills

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	4,508	435	1,250	148	1,005	1,463
603	0	0	0	0	0	0
604	1,482	143	411	49	332	456
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	5	108
616	0	X X X X X X	0	X X X X X X	0	0
618	756	0	0	0	0	0
620	0	49	361	680	131	282
631	0	0	0	0	0	0
632	0	0	0	0	0	134
633	0	0	0	0	0	336
634	0	0	0	0	0	0
635	2,862	0	0	0	0	0
636	139	164	0	0		3,833
641	0	0	0	0	39	190
642	0	0	0	0	3	13
650	0	0	3,086	0	1	439
656	0	0	0	0	0	120
657	0	0	0	0	0	256
658	46	4	13	2	10	56
659	0	0	0	0	0	32
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	75
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	881
667	0	0	0	0	0	257
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	411	0
675	0	0	0	0	891	1,432
	<u>9,793</u>	<u>795</u>	<u>5,121</u>	<u>878</u>	<u>2,828</u>	<u>10,363</u>

FLORIDA WATER SERVICE CORPORATION

FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

Plant Name	Number	Location	Account	Amount
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

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(a)	559,897
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	94,225
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	4,851
252	Advances for Construction	F-21	0
	Subtotal		460,821
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	2,381
	Subtotal		463,202
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		5,266
	Other (Specify):		
	Deferred Taxes		(17,165)
	Regulatory Assets		5,398
	WATER RATE BASE		456,701
	WATER OPERATING INCOME	W-3	(9,891)
	ACHIEVED RATE OF RETURN		<u>(2.17%)</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / East Lake Harris Estates

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	39,770
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>39,770</u>
401	Operating Expenses	W-10(a)	26,420
403	Depreciation Expense	W-6(a)	19,404
	Less: Amortization Of CIAC	W-8(a)	187
Net Depreciation Expense			<u>19,217</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.1	Utility Regulatory Assessment Fee		1,790
408.11	Property Taxes		7,285
408.12	Payroll Taxes		774
408.13	Other Taxes and Licenses		9
Total Taxes Other Than Income			9,857
409.1	Income Taxes		(7,114)
410.1	Deferred Federal Income Taxes		1,619
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(337)
Utility Operating Expenses			49,661
Utility Operating Income			(9,891)
Add Back:			
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u><u>(9,891)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / East Lake Harris Estates

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	438	0	0	438
303	Land and Land Rights	3,352	402	(281)	3,473
304	Structures and Improvements	21,027	3,495	(4,279)	20,243
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,900	0	0	3,900
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	20,201	0	0	20,201
310	Power Generation Equipment	125,583	0	0	125,583
311	Pumping Equipment	40,282	0	0	40,282
320	Water Treatment Equipment	4,034	0	0	4,034
330	Distribution Reservoirs and Standpipes	36,035	0	0	36,035
331	Transmission and Distribution Mains	199,838	0	0	199,838
333	Services	84,428	0	0	84,428
334	Meters and Meter Installations	8,200	67	(173)	8,094
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	6,751	6,587	(6,751)	6,587
340	Office Furniture and Equip	1,331	1,261	(1,331)	1,261
341	Transportation Equipment	53	53	(53)	53
342	Stores Equipment	1,105	1,173	(1,105)	1,173
343	Tools, Shop and Garage Equip	343	272	(343)	272
344	Laboratory Equipment	1,621	1,376	(1,621)	1,376
345	Power Operated Equipment	2,556	2,178	(2,556)	2,178
346	Communication Equipment	508	408	(508)	408
347	Miscellaneous Equipment	0	41	0	41
348	Other Tangible Plant	0	41	0	41
	Total Water Plant	561,586	17,312	(19,001)	559,897

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / East Lake Harris Estates

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	438	438	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	3,473	X X X X X X X	0	3,071	0	402
304	Structures and Improvements	20,243	X X X X X X X	0	15,997	0	4,246
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	3,900	X X X X X X X	3,900	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	20,201	X X X X X X X	20,201	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	125,583	X X X X X X X	125,583	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	40,282	X X X X X X X	37,026	3,256	0	X X X X X X X
320	Water Treatment Equipment	4,034	X X X X X X X	X X X X X X X	4,034	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	36,035	X X X X X X X	X X X X X X X	X X X X X X X	36,035	X X X X X X X
331	Transmission and Distribution Mains	199,838	X X X X X X X	X X X X X X X	X X X X X X X	199,838	X X X X X X X
333	Services	84,428	X X X X X X X	X X X X X X X	X X X X X X X	84,428	X X X X X X X
334	Meters and Meter Installations	8,094	X X X X X X X	X X X X X X X	X X X X X X X	8,094	X X X X X X X
335	Hydrants	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X X
336	Backflow Prevention Devices	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X X
339	Other Plant and Misc. Equipment	6,587	0	0	0	0	6,587
340	Office Furniture and Equip	1,261	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,261
341	Transportation Equipment	53	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	53
342	Stores Equipment	1,173	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,173
343	Tools, Shop and Garage Equip.	272	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	272
344	Laboratory Equipment	1,376	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,376
345	Power Operated Equipment	2,178	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,178
346	Communication Equipment	408	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	408
347	Miscellaneous Equipment	41	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	41
348	Other Tangible Plant						
	Total Water Plant	559,897	438	186,710	26,358	328,395	17,996

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / East Lake Harris Estates

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / East Lake Harris Estates

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	171	11	0	11
304	Structures and Improvements	3,625	614	357 (3)	971
305	Collecting and Impounding Reservoirs	3	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	890	130	0	130
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,996	578	0	578
310	Power Generation Equipment	25,117	6,279	0	6,279
311	Pumping Equipment	10,211	2,014	0	2,014
320	Water Treatment Equipment	(411)	184	0	184
330	Distribution Reservoirs and Standpipes	(11,589)	973	0	973
331	Transmission and Distribution Mains	26,931	4,656	0	4,656
333	Services	8,010	2,110	0	2,110
334	Meters and Meter Installations	4,982	408	0	408
335	Hydrants	3	(0)	0	(0)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	15	0	0	0
340	Office Furniture and Equip	3,911	904	3,434 (3)	4,338
341	Transportation Equipment	1,241	161	1,168 (3)	1,329
342	Stores Equipment	29	3	31 (3)	34
343	Tools, Shop and Garage Equip.	614	58	601 (3)	658
344	Laboratory Equipment	165	18	141 (3)	159
345	Power Operated Equipment	1,109	68	962 (3)	1,030
346	Communication Equipment	724	209	680 (3)	888
347	Miscellaneous Equipment	158	26	148 (3)	174
348	Other Tangible Plant	1	2	9 (3)	11
Total Water Plant Accumulated Depreciation		77,906	19,404	7,532	26,936

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / East Lake Harris Estates

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	182
304	Structures and Improvements	762 (4)	0	622	(2,3)	3,212
305	Collecting and Impounding Reservoirs	0	0	3	(2)	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,020
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	2,574
310	Power Generation Equipment	0	0	0	0	31,396
311	Pumping Equipment	0	0	0	0	12,225
320	Water Treatment Equipment	0	0	0	0	(227)
330	Distribution Reservoirs and Standpipes	0	0	0	0	(10,616)
331	Transmission and Distribution Mains	0	0	0	0	31,587
333	Services	0	0	0	0	10,120
334	Meters and Meter Installations	173	0	0	173	5,217
335	Hydrants	0	0	3	(2)	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	15	(2)	0
340	Office Furniture and Equip	413 (4)	0	3,985	(3)	3,851
341	Transportation Equipment	99 (4)	22 (4)	1,256	(3)	1,237
342	Stores Equipment	0 (4)	0	35	(3)	28
343	Tools, Shop and Garage Equip.	7 (4)	0	738	(3)	527
344	Laboratory Equipment	2 (4)	0	201	(3)	120
345	Power Operated Equipment	28 (4)	0	1,131	(3)	980
346	Communication Equipment	2 (4)	0	929	(3)	682
347	Miscellaneous Equipment	4 (4)	0	228	(3)	100
348	Other Tangible Plant	0 (4)	0	2	(3)	11
Total Water Plant Accumulated Depreciation		1,490	22	9,148	10,616	94,225

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

W-6 (a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / East Lake Harris Estates

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		4,851
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>4,851</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / East Lake Harris Estates

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)
None			
Total Credits			<u>0</u>

ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)

DESCRIPTION (a)	WATER (b)
Balance first of year	2,194
Debits during year: Accruals charge to Account 272 Other debits (specify):	187
Total Debits	<u>187</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>2,381</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / East Lake Harris Estates

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	174	173	39,198
461.2	Metered Sales to Commercial Customers	1	1	105
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>175</u>	<u>174</u>	<u>39,303</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>175</u>	<u>174 (7)</u>	<u>39,303</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			325
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			142
	Total Other Water Revenues			467
	Total Water Operating Revenues			<u>39,770</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / East Lake Harris Estates

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	7,465	484	66
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,438 (5)	159	22
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	919	841	0
616	Fuel for Power Purchased	384	384	X X X X X X
618	Chemicals	429	0	X X X X X X
620	Materials and Supplies	1,278	2	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	94	0	0
633	Contractual Services - Legal	234	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,143	0	0
636	Contractual Services - Other	3,064	0	294
641	Rental of Building/Real Property	159	0	0
642	Rental of Equipment	11	0	0
650	Transportation Expenses	3,261	1	0
656	Insurance - Vehicle	84	0	0
657	Insurance - General Liability	178	0	0
658	Insurance - Workmans's Comp	105 (5)	5	1
659	Insurance - Other	22	0	0
660	Advertising Expense	52	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	613	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	179	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	286	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,021	1,404	0
	Total Water Utility Expenses	26,420	3,280	383

SYSTEM NAME: Lake / East Lake Harris Estates

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	3,351	727	1,002	117	700	1,018
603						
	0	0	0	0	0	0
604	1,102	239	329	38	231	318
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	3	75
616	0	X X X X X X	0	X X X X X X	0	0
618	429	0	0	0	0	0
620	0	983	6	0	91	196
631	0	0	0	0	0	0
632	0	0	0	0	0	94
633	0	0	0	0	0	234
634	0	0	0	0	0	0
635	2,143	0	0	0	0	0
636	0	103	0	0		2,668
641	0	0	0	0	27	132
642	0	0	0	0	2	9
650	0	0	2,954	0	0	305
656	0	0	0	0	0	84
657	0	0	0	0	0	178
658	35	7	10	1	7	39
659	0	0	0	0	0	22
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	52
666						
	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	613
667	0	0	0	0	0	179
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	286	0
675	0	0	0	0	620	997
	7,059	2,059	4,302	157	1,968	7,213

FLORIDA WATER SERVICE CORPORATION

FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

Plant Name	Number	Location	Account	Amount
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

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(a)	235,837
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	48,341
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	12,615
252	Advances for Construction	F-21	0
	Subtotal		174,881
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	6,315
	Subtotal		181,196
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		16,109
	Other (Specify):		
	Deferred Taxes		(4,690)
	Regulatory Assets		5,550
	WATER RATE BASE		198,165
	WATER OPERATING INCOME	W-3	(13,171)
	ACHIEVED RATE OF RETURN		<u>(6.65%)</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Fern Park

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	70,729
469	Less: Guaranteed Revenue and AFPI	W-9	333
	Net Operating Revenues		<u>70,396</u>
401	Operating Expenses	W-10(a)	79,238
403	Depreciation Expense	W-6(a)	6,875
	Less: Amortization Of CIAC	W-8(a)	436
	Net Depreciation Expense		<u>6,439</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		3,183
408.11	Property Taxes		290
408.12	Payroll Taxes		644
408.13	Other Taxes and Licenses		24
	Total Taxes Other Than Income		<u>4,141</u>
409.1	Income Taxes		(6,543)
410.1	Deferred Federal Income Taxes		434
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(141)
	Utility Operating Expenses		<u>83,567</u>
	Utility Operating Income		<u>(13,171)</u>
	Add Back:		
469	Guaranteed Revenues (and AFPI)		333
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>(12,838)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Fern Park

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	1,343	0	0	1,343
303	Land and Land Rights	3,608	402	(284)	3,726
304	Structures and Improvements	4,328	4,246	(4,328)	4,246
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	0	0	0	0
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0
331	Transmission and Distribution Mains	167,572	0	0	167,572
333	Services	36,687	99	0	36,786
334	Meters and Meter Installations	8,824	251	(259)	8,816
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	6,828	6,587	(6,828)	6,587
341	Transportation Equipment	1,346	1,261	(1,346)	1,261
342	Stores Equipment	54	53	(54)	53
343	Tools, Shop and Garage Equip.	1,118	1,173	(1,118)	1,173
344	Laboratory Equipment	347	272	(347)	272
345	Power Operated Equipment	1,640	1,376	(1,640)	1,376
346	Communication Equipment	2,585	2,178	(2,585)	2,178
347	Miscellaneous Equipment	514	408	(514)	408
348	Other Tangible Plant	0	41	0	41
	Total Water Plant	236,794	18,346	(19,303)	235,837

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Fern Park

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	1,343	1,343	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	3,726	X X X X X X X	0	3,324	0	402
304	Structures and Improvements	4,246	X X X X X X X	0	0	0	4,246
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	0	X X X X X X X	0	0	0	X X X X X X X
320	Water Treatment Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X X
331	Transmission and Distribution Mains	167,572	X X X X X X X	X X X X X X X	X X X X X X X	167,572	X X X X X X X
333	Services	36,786	X X X X X X X	X X X X X X X	X X X X X X X	36,786	X X X X X X X
334	Meters and Meter Installations	8,816	X X X X X X X	X X X X X X X	X X X X X X X	8,816	X X X X X X X
335	Hydrants	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X X
336	Backflow Prevention Devices	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X X
339	Other Plant and Misc. Equipment	0	0	0	0	0	X X X X X X X
340	Office Furniture and Equip	6,587	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	6,587
341	Transportation Equipment	1,261	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,261
342	Stores Equipment	53	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	53
343	Tools, Shop and Garage Equip	1,173	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,173
344	Laboratory Equipment	272	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	272
345	Power Operated Equipment	1,376	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,376
346	Communication Equipment	2,178	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,178
347	Miscellaneous Equipment	408	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	408
348	Other Tangible Plant	41	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	41
Total Water Plant		235,837	1,343	0	3,324	213,174	17,996

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Fern Park

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Fern Park

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	704	34	0	34
304	Structures and Improvements	823	129	357 (3)	486
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	0	0	0	0
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0
331	Transmission and Distribution Mains	24,299	3,905	0	3,905
333	Services	6,799	919	0	919
334	Meters and Meter Installations	3,537	441	0	441
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	3,955	904	3,434 (3)	4,338
341	Transportation Equipment	1,255	161	1,168 (3)	1,329
342	Stores Equipment	30	3	31 (3)	34
343	Tools, Shop and Garage Equip.	621	58	601 (3)	658
344	Laboratory Equipment	167	18	141 (3)	159
345	Power Operated Equipment	1,121	68	962 (3)	1,030
346	Communication Equipment	732	209	680 (3)	888
347	Miscellaneous Equipment	160	26	148 (3)	174
348	Other Tangible Plant	1	2	9 (3)	11
Total Water Plant Accumulated Depreciation		44,204	6,875	7,532	14,407

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Fern Park

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	738
304	Structures and Improvements	12 (4)	0	870 (2.3)	883	427
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	0
320	Water Treatment Equipment	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0
331	Transmission and Distribution Mains	0	0	0	0	28,204
333	Services	0	0	0	0	7,718
334	Meters and Meter Installations	259	0	0	259	3,719
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	413 (4)	0	4,029 (3)	4,442	3,851
340	Office Furniture and Equip	99 (4)	22 (4)	1,270 (3)	1,348	1,237
341	Transportation Equipment	0 (4)	0	36 (3)	36	28
342	Stores Equipment	7 (4)	0	745 (3)	752	527
343	Tools, Shop and Garage Equip.	2 (4)	0	203 (3)	206	120
344	Laboratory Equipment	28 (4)	0	1,143 (3)	1,171	980
345	Power Operated Equipment	2 (4)	0	937 (3)	938	682
346	Communication Equipment	4 (4)	0	230 (3)	234	100
347	Miscellaneous Equipment	0 (4)	0	2 (3)	2	11
348	Other Tangible Plant	0	0	0	0	0
Total Water Plant Accumulated Depreciation		826	22	9,465	10,269	48,341

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Seminole / Fern Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		12,334
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	281
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>281</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>12,615</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Fern Park

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	281 AVERAGE	281
Total Credits			<u>281</u>

ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)

DESCRIPTION (a)	WATER (b)
Balance first of year	5,879
Debits during year: Accruals charge to Account 272 Other debits (specify):	436
Total Debits	<u>436</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>6,315</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

**YEAR OF REPORT
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SYSTEM NAME: Seminole / Fern Park

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Fern Park

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	164	163	58,429
461.2	Metered Sales to Commercial Customers	13	11	10,636
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>177</u>	<u>174</u>	<u>69,065</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>177</u>	<u>174 (7)</u>	<u>69,065</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			333
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			928
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			403
	Total Other Water Revenues			1,664
	Total Water Operating Revenues			<u>70,729</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Seminole / Fern Park

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	6,504	1,288	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,122 (5)	423	0
610	Purchased Water	59,122	59,122	X X X X X X
615	Purchased Power	239	161	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	0	0	X X X X X X
620	Materials and Supplies	1,287	2	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	94	0	0
633	Contractual Services - Legal	234	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	319	0	0
636	Contractual Services - Other	2,879	0	0
641	Rental of Building/Real Property	159	0	0
642	Rental of Equipment	11	0	0
650	Transportation Expenses	2,300	1	0
656	Insurance - Vehicle	84	0	0
657	Insurance - General Liability	178	0	0
658	Insurance - Workmans's Comp	95 (5)	13	0
659	Insurance - Other	22	0	0
660	Advertising Expense	52	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	613	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	179	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	286	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,458	841	0
	Total Water Utility Expenses	79,238	61,852	0

SYSTEM NAME: Seminole / Fern Park

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	2,478	0	1,085	(65)	700	1,018
603						
	0	0	0	0	0	0
604	815	0	357	(21)	231	318
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	3	75
616	0	X X X X X X	0	X X X X X X	0	0
618	0	0	0	0	0	0
620	0	288	244	466	91	196
631	0	0	0	0	0	0
632	0	0	0	0	0	94
633	0	0	0	0	0	234
634	0	0	0	0	0	0
635	319	0	0	0	0	0
636	97	114	0	0		2,668
641	0	0	0	0	27	132
642	0	0	0	0	2	9
650	0	0	1,993	0	0	305
656	0	0	0	0	0	84
657	0	0	0	0	0	178
658	26	0	11	(1)	7	39
659	0	0	0	0	0	22
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	52
666						
	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	613
667	0	0	0	0	0	179
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	286	0
675	0	0	0	0	620	997
	<u>3,734</u>	<u>402</u>	<u>3,690</u>	<u>379</u>	<u>1,968</u>	<u>7,213</u>

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(a)	114,538
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	34,254
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	9,543
252	Advances for Construction	F-21	0
	Subtotal		70,741
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	3,449
	Subtotal		74,190
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		4,793
	Other (Specify):		
	Deferred Taxes		(1,260)
	Regulatory Assets		3,790
	WATER RATE BASE		81,513
	WATER OPERATING INCOME	W-3	12,978
	ACHIEVED RATE OF RETURN		<u>15.92%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Fern Terrace

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	50,918
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>50,918</u>
401	Operating Expenses	W-10(a)	23,899
403	Depreciation Expense	W-6(a)	4,558
	Less: Amortization Of CIAC	W-8(a)	315
	Net Depreciation Expense		<u>4,243</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		2,291
408.11	Property Taxes		1,486
408.12	Payroll Taxes		775
408.13	Other Taxes and Licenses		7
	Total Taxes Other Than Income		4,559
409.1	Income Taxes		5,196
410.1	Deferred Federal Income Taxes		111
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(68)
	Utility Operating Expenses		<u>37,940</u>
	Utility Operating Income		<u>12,978</u>
	Add Back:		
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>12,978</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Fern Terrace

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	744	0	0	744
303	Land and Land Rights	2,592	289	(199)	2,682
304	Structures and Improvements	8,684	3,050	(3,032)	8,702
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,500	0	0	2,500
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	16,257	0	0	16,257
311	Pumping Equipment	8,113	0	0	8,113
320	Water Treatment Equipment	3,253	0	0	3,253
330	Distribution Reservoirs and Standpipes	46,087	0	0	46,087
331	Transmission and Distribution Mains	8,938	0	0	8,938
333	Services	1,928	0	0	1,928
334	Meters and Meter Installations	5,689	608	(552)	5,745
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	4,784	4,732	(4,784)	4,732
341	Transportation Equipment	943	906	(943)	906
342	Stores Equipment	38	38	(38)	38
343	Tools, Shop and Garage Equip.	783	842	(783)	842
344	Laboratory Equipment	243	196	(243)	196
345	Power Operated Equipment	1,149	988	(1,149)	988
346	Communication Equipment	1,811	1,564	(1,811)	1,564
347	Miscellaneous Equipment	360	293	(360)	293
348	Other Tangible Plant	0	29	0	29
	Total Water Plant	114,896	13,537	(13,894)	114,538

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Fern Terrace

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	744	744	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	2,682	X X X X X X	0	2,393	0	289
304	Structures and Improvements	8,702	X X X X X X	0	5,652	0	3,050
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	2,500	X X X X X X	2,500	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	16,257	X X X X X X	16,257	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	8,113	X X X X X X	6,999	1,114	0	X X X X X X
320	Water Treatment Equipment	3,253	X X X X X X	X X X X X X	3,253	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	46,087	X X X X X X	X X X X X X	X X X X X X	46,087	X X X X X X
331	Transmission and Distribution Mains	8,938	X X X X X X	X X X X X X	X X X X X X	8,938	X X X X X X
333	Services	1,928	X X X X X X	X X X X X X	X X X X X X	1,928	X X X X X X
334	Meters and Meter Installations	5,745	X X X X X X	X X X X X X	X X X X X X	5,745	X X X X X X
335	Hydrants	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc. Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	4,732	X X X X X X	X X X X X X	X X X X X X	X X X X X X	4,732
341	Transportation Equipment	906	X X X X X X	X X X X X X	X X X X X X	X X X X X X	906
342	Stores Equipment	38	X X X X X X	X X X X X X	X X X X X X	X X X X X X	38
343	Tools, Shop and Garage Equip	842	X X X X X X	X X X X X X	X X X X X X	X X X X X X	842
344	Laboratory Equipment	196	X X X X X X	X X X X X X	X X X X X X	X X X X X X	196
345	Power Operated Equipment	988	X X X X X X	X X X X X X	X X X X X X	X X X X X X	988
346	Communication Equipment	1,564	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,564
347	Miscellaneous Equipment	293	X X X X X X	X X X X X X	X X X X X X	X X X X X X	293
348	Other Tangible Plant	29	X X X X X X	X X X X X X	X X X X X X	X X X X X X	29
Total Water Plant		114,538	744	25,756	12,412	62,698	12,928

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Fern Terrace

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Fern Terrace

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	227	18	0	18
304	Structures and Improvements	5,731	263	257	520
305	Collecting and Impounding Reservoirs	4	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	788	83	0	83
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1	(0)	0	(0)
310	Power Generation Equipment	3,943	813	0	813
311	Pumping Equipment	679	406	0	406
320	Water Treatment Equipment	1,356	148	0	148
330	Distribution Reservoirs and Standpipes	6,865	1,245	0	1,245
331	Transmission and Distribution Mains	4,631	208	0	208
333	Services	1,057	48	0	48
334	Meters and Meter Installations	866	286	0	286
335	Hydrants	3	(0)	0	(0)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	2,771	649	0	0
340	Office Furniture and Equip	879	116	2,467	3,116
341	Transportation Equipment	21	2	839	955
342	Stores Equipment	435	41	22	24
343	Tools, Shop and Garage Equip.	117	13	431	473
344	Laboratory Equipment	786	49	102	114
345	Power Operated Equipment	513	150	691	740
346	Communication Equipment	112	18	488	638
347	Miscellaneous Equipment	0	1	106	125
348	Other Tangible Plant	0	1	7	8
Total Water Plant Accumulated Depreciation		31,785	4,558	5,411	9,968

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Lake / Fern Terrace

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	245
304	Structures and Improvements	9 (4)	0	517 (2,3)	526	5,725
305	Collecting and Impounding Reservoirs	0	0	4 (2)	4	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	871
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	1 (2)	1	0
310	Power Generation Equipment	0	0	0	0	4,756
311	Pumping Equipment	0	0	0	0	1,085
320	Water Treatment Equipment	0	0	0	0	1,504
330	Distribution Reservoirs and Standpipes	0	0	0	0	8,110
331	Transmission and Distribution Mains	0	0	0	0	4,839
333	Services	0	0	0	0	1,105
334	Meters and Meter Installations	552	0	0	552	600
335	Hydrants	0	0	3 (2)	3	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	297 (4)	0	2,824 (3)	3,121	2,767
341	Transportation Equipment	71 (4)	16 (4)	890 (3)	946	888
342	Stores Equipment	0 (4)	0	25 (3)	25	20
343	Tools, Shop and Garage Equip.	5 (4)	0	524 (3)	529	379
344	Laboratory Equipment	2 (4)	0	143 (3)	145	87
345	Power Operated Equipment	20 (4)	0	802 (3)	822	704
346	Communication Equipment	1 (4)	0	660 (3)	661	490
347	Miscellaneous Equipment	3 (4)	0	163 (3)	165	72
348	Other Tangible Plant	0 (4)	0	0 (3)	0	8
Total Water Plant Accumulated Depreciation		960	16	6,555	7,499	34,254

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Fern Terrace

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		8,021
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,522
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>1,522</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>9,543</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Fern Terrace

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	1,522 AVERAGE	1,522
Total Credits			<u>1,522</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	3,134
Debits during year: Accruals charge to Account 272 Other debits (specify):	315
Total Debits	<u>315</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>3,449</u>

**YEAR OF REPORT
DECEMBER 31, 2000**

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Fern Terrace

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	124	125	49,467
461.2	Metered Sales to Commercial Customers	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>124</u>	<u>125</u>	<u>49,467</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>124</u>	<u>125 (7)</u>	<u>49,467</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			605
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			846
	Total Other Water Revenues			<u>1,451</u>
	Total Water Operating Revenues			<u><u>50,918</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Fern Terrace

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	6,990	419	71
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,286 (5)	138	23
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,023	1,967	0
616	Fuel for Power Purchased	593	593	X X X X X X
618	Chemicals	210	0	X X X X X X
620	Materials and Supplies	286	1	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	67	0	0
633	Contractual Services - Legal	168	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,472	0	0
636	Contractual Services - Other	2,663	0	294
641	Rental of Building/Real Property	114	0	0
642	Rental of Equipment	8	0	0
650	Transportation Expenses	2,271	0	0
656	Insurance - Vehicle	60	0	0
657	Insurance - General Liability	128	0	0
658	Insurance - Workmans's Comp	92 (5)	4	1
659	Insurance - Other	16	0	0
660	Advertising Expense	38	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	441	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	128	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	206	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,638	1,476	0
	Total Water Utility Expenses	23,899	4,598	389

SYSTEM NAME: Lake / Fern Terrace

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	3,037	262	1,273	694	503	731
603	0	0	0	0	0	0
604	998	86	418	228	166	228
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	2	54
616	0	X X X X X X	0	X X X X X X	0	0
618	210	0	0	0	0	0
620	0	75	4	0	65	141
631	0	0	0	0	0	0
632	0	0	0	0	0	67
633	0	0	0	0	0	168
634	0	0	0	0	0	0
635	2,472	0	0	0	0	0
636	0	453	0	0	0	1,916
641	0	0	0	0	19	95
642	0	0	0	0	1	6
650	0	0	2,051	0	0	219
656	0	0	0	0	0	60
657	0	0	0	0	0	128
658	31	3	13	7	5	28
659	0	0	0	0	0	16
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	38
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	441
667	0	0	0	0	0	128
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	206	0
675	0	0	0	0	445	716
	6,749	879	3,760	929	1,414	5,182

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

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(a)	96,112
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	19,013
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	30,041
252	Advances for Construction	F-21	0
	Subtotal		47,058
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	18,966
	Subtotal		66,024
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		10,297
	Other (Specify):		
	Deferred Taxes		(2,760)
	Regulatory Assets		4,152
	WATER RATE BASE		77,713
	WATER OPERATING INCOME	W-3	(16,738)
	ACHIEVED RATE OF RETURN		<u>(21.54%)</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	32,275
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>32,275</u>
401	Operating Expenses	W-10(a)	50,785
403	Depreciation Expense	W-6(a)	3,311
	Less: Amortization Of CIAC	W-8(a)	1,017
	Net Depreciation Expense		<u>2,294</u>
406	Amortization of Utiltiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		1,452
408.11	Property Taxes		858
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		7
	Total Taxes Other Than Income		2,317
409.1	Income Taxes		(6,586)
410.1	Deferred Federal Income Taxes		261
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(58)
	Utility Operating Expenses		49,013
	Utility Operating Income		(16,738)
	Add Back:		
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u>(16,738)</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	3,335	0	0	3,335
303	Land and Land Rights	945	338	(233)	1,050
304	Structures and Improvements	9,680	3,464	(3,398)	9,746
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	4,523	0	0	4,523
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	7,235	0	0	7,235
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	20,586	0	8,711	29,297
331	Transmission and Distribution Mains	13,977	0	0	13,977
333	Services	9,617	0	0	9,617
334	Meters and Meter Installations	6,474	165	(201)	6,438
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	5,362	5,376	(5,362)	5,376
341	Transportation Equipment	1,057	1,029	(1,057)	1,029
342	Stores Equipment	42	43	(42)	43
343	Tools, Shop and Garage Equip.	878	957	(878)	957
344	Laboratory Equipment	272	222	(272)	222
345	Power Operated Equipment	1,288	1,123	(1,288)	1,123
346	Communication Equipment	2,030	1,777	(2,030)	1,777
347	Miscellaneous Equipment	404	333	(404)	333
348	Other Tangible Plant	0	33	0	33
	Total Water Plant	87,705	14,861	(6,454)	96,112

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Martin / Fisherman's Haven

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	3,335	3,335	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	1,050	X X X X X X	722	0	0	328
304	Structures and Improvements	9,746	X X X X X X	0	6,281	0	3,465
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	4,523	X X X X X X	4,523	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	7,235	X X X X X X	6,485	750	0	X X X X X X
320	Water Treatment Equipment	0	X X X X X X	X X X X X X	0	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	29,297	X X X X X X	X X X X X X	X X X X X X	29,297	X X X X X X
331	Transmission and Distribution Mains	13,977	X X X X X X	X X X X X X	X X X X X X	13,977	X X X X X X
333	Services	9,617	X X X X X X	X X X X X X	X X X X X X	9,617	X X X X X X
334	Meters and Meter Installations	6,438	X X X X X X	X X X X X X	X X X X X X	6,438	X X X X X X
335	Hydrants	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	0	5,376
340	Office Furniture and Equip	5,376	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,029
341	Transportation Equipment	1,029	X X X X X X	X X X X X X	X X X X X X	X X X X X X	43
342	Stores Equipment	43	X X X X X X	X X X X X X	X X X X X X	X X X X X X	957
343	Tools, Shop and Garage Equip.	957	X X X X X X	X X X X X X	X X X X X X	X X X X X X	222
344	Laboratory Equipment	222	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,123
345	Power Operated Equipment	1,123	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,777
346	Communication Equipment	1,777	X X X X X X	X X X X X X	X X X X X X	X X X X X X	333
347	Miscellaneous Equipment	333	X X X X X X	X X X X X X	X X X X X X	X X X X X X	33
348	Other Tangible Plant	33	X X X X X X	X X X X X X	X X X X X X	X X X X X X	
	Total Water Plant	96,112	3,335	11,730	7,031	59,329	14,687

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Martin / Fisherman's Haven

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	1,795	83	0	83
304	Structures and Improvements	1,774	295	292 (3)	587
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,738	151	0	151
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1	(0)	0	(0)
310	Power Generation Equipment	1	(0)	0	(0)
311	Pumping Equipment	11,301	37	0	37
320	Water Treatment Equipment	141	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	(274)	673	819 (10)	1,492
331	Transmission and Distribution Mains	3,857	326	0	326
333	Services	2,166	241	0	241
334	Meters and Meter Installations	(7,622)	323	0	323
335	Hydrants	3	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	5	0	0	0
340	Office Furniture and Equip	3,106	738	2,803 (3)	3,540
341	Transportation Equipment	986	131	953 (3)	1,085
342	Stores Equipment	23	2	25 (3)	28
343	Tools, Shop and Garage Equip.	488	47	490 (3)	537
344	Laboratory Equipment	131	15	115 (3)	130
345	Power Operated Equipment	881	56	785 (3)	840
346	Communication Equipment	575	170	555 (3)	725
347	Miscellaneous Equipment	126	21	121 (3)	142
348	Other Tangible Plant	0	2	7 (3)	9
Total Water Plant Accumulated Depreciation		21,202	3,311	6,965	10,276

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Martin / Fisherman's Haven

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	1,878
304	Structures and Improvements	10 (4)	0	354 (2,3)	365	1,996
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,889
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	1 (2)	1	0
310	Power Generation Equipment	0	0	1 (2)	1	0
311	Pumping Equipment	0	0	4,546 (2)	4,546	6,792
320	Water Treatment Equipment	0	0	141 (2)	141	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	1,218
331	Transmission and Distribution Mains	0	0	0	0	4,183
333	Services	0	0	0	0	2,407
334	Meters and Meter Installations	201	0	0	201	(7,500)
335	Hydrants	0	0	3 (2)	3	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	5 (2)	5	0
340	Office Furniture and Equip	337 (4)	0	3,166 (3)	3,503	3,143
341	Transportation Equipment	81 (4)	18 (4)	998 (3)	1,062	1,009
342	Stores Equipment	0 (4)	0	28 (3)	28	23
343	Tools, Shop and Garage Equip.	6 (4)	0	589 (3)	595	430
344	Laboratory Equipment	2 (4)	0	161 (3)	163	98
345	Power Operated Equipment	23 (4)	0	899 (3)	922	800
346	Communication Equipment	1 (4)	0	742 (3)	743	557
347	Miscellaneous Equipment	3 (4)	0	184 (3)	186	81
348	Other Tangible Plant	0 (4)	0	0 (3)	0	9
Total Water Plant Accumulated Depreciation		664	18	11,819	12,465	19,013

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		30,041
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>30,041</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

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)
None			
Total Credits			<u>0</u>

ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)

DESCRIPTION (a)	WATER (b)
Balance first of year	17,949
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,017
Total Debits	<u>1,017</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>18,966</u>

SYSTEM NAME: Martin / Fisherman's Haven

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		<u>0</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	137	140	29,897
461.2	Metered Sales to Commercial Customers	2	2	355
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>139</u>	<u>142</u>	<u>30,252</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>139</u>	<u>142 (7)</u>	<u>30,252</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			2,048
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(25)
	Total Other Water Revenues			2,023
	Total Water Operating Revenues			<u><u>32,275</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fisherman's Haven

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	1,402	0	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	448 (5)	0	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	64	0	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	0	0	X X X X X X
620	Materials and Supplies	852	0	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	76	0	0
633	Contractual Services - Legal	191	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	0	0	0
636	Contractual Services - Other	44,844	0	0
641	Rental of Building/Real Property	130	0	0
642	Rental of Equipment	9	0	0
650	Transportation Expenses	249	0	0
656	Insurance - Vehicle	68	0	0
657	Insurance - General Liability	145	0	0
658	Insurance - Workmans's Comp	38 (5)	0	0
659	Insurance - Other	18	0	0
660	Advertising Expense	43	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	500	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	146	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	234	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,327	8	0
	Total Water Utility Expenses	50,785	8	0

SYSTEM NAME: Martin / Fisherman's Haven

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	0	0	0	0	571	831
603						
	0	0	0	0	0	0
604	0	0	0	0	189	259
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	3	61
616	0	X X X X X X	0	X X X X X X	0	0
618	0	0	0	0	0	0
620	0	618	0	0	74	160
631	0	0	0	0	0	0
632	0	0	0	0	0	76
633	0	0	0	0	0	191
634	0	0	0	0	0	0
635	0	0	0	0	0	0
636	42,667	0	0	0		2,177
641	0	0	0	0	22	108
642	0	0	0	0	2	7
650	0	0	0	0	0	249
656	0	0	0	0	0	68
657	0	0	0	0	0	145
658	0	0	0	0	6	32
659	0	0	0	0	0	18
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	43
666						
	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	500
667	0	0	0	0	0	146
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	234	0
675	0	0	0	0	506	813
	42,667	618	0	0	1,606	5,886

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(a)	222,623
Less:			
	Nonused and Useful Plant (1)		3,107
108.1	Accumulated Depreciation	W-6(b)	(17,227)
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	123,678
252	Advances for Construction	F-21	0
Subtotal			113,066
Additions:			
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	19,412
Subtotal			132,478
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		5,785
	Other (Specify):		
	Deferred Taxes		11,942
	Regulatory Assets		2,913
WATER RATE BASE			153,117
WATER OPERATING INCOME			W-3 30,665
ACHIEVED RATE OF RETURN			<u>20.03%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Fountains

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	80,250
469	Less: Guaranteed Revenue and AFPI	W-9	288
Net Operating Revenues			<u>79,962</u>
401	Operating Expenses	W-10(a)	28,832
403	Depreciation Expense	W-6(a)	7,285
	Less: Amortization Of CIAC	W-8(a)	3,415
Net Depreciation Expense			<u>3,870</u>
406	Amortization of Utiltiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		3,611
408.11	Property Taxes		2,235
408.12	Payroll Taxes		1,100
408.13	Other Taxes and Licenses		8
Total Taxes Other Than Income			6,954
409.1	Income Taxes		10,976
410.1	Deferred Federal Income Taxes		(1,200)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(135)
Utility Operating Expenses			49,297
Utility Operating Income			30,665
	Add Back:		
469	Guaranteed Revenues (and AFPI)		288
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		298
Total Utility Operating Income			<u>31,251</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Osceola / Fountains

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	875	0	0	875
303	Land and Land Rights	211	342	(201)	352
304	Structures and Improvements	23,645	3,611	(3,056)	24,200
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	29,603	0	0	29,603
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	1,573	0	0	1,573
311	Pumping Equipment	11,051	(1)	0	11,050
320	Water Treatment Equipment	1,800	0	(1,800)	0
330	Distribution Reservoirs and Standpipes	40,204	0	1,800	42,004
331	Transmission and Distribution Mains	(71,359)	0	148,620	77,261
333	Services	6,978	0	0	6,978
334	Meters and Meter Installations	155,264	288	(148,678)	6,874
335	Hydrants	10,500	0	0	10,500
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	4,822	5,603	(4,822)	5,603
341	Transportation Equipment	951	1,073	(951)	1,073
342	Stores Equipment	38	45	(38)	45
343	Tools, Shop and Garage Equip	789	997	(789)	997
344	Laboratory Equipment	245	232	(245)	232
345	Power Operated Equipment	1,158	1,170	(1,158)	1,170
346	Communication Equipment	1,825	1,852	(1,825)	1,852
347	Miscellaneous Equipment	363	347	(363)	347
348	Other Tangible Plant	0	35	0	35
Total Water Plant		220,536	15,593	(13,506)	222,623

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

UTILITY NAME: FLORIDA WATER SERVICES, CO

SYSTEM NAME: Osceola / Fountains

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	875	875	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	352	X X X X X X	0	10	0	342
304	Structures and Improvements	24,200	X X X X X X X	0	20,588	0	3,612
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	29,603	X X X X X X X	29,603	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	1,573	X X X X X X X	1,573	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	11,050	X X X X X X X	7,481	0	3,569	X X X X X X X
320	Water Treatment Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	42,004	X X X X X X X	X X X X X X X	X X X X X X X	42,004	X X X X X X X
331	Transmission and Distribution Mains	77,261	X X X X X X X	X X X X X X X	X X X X X X X	77,261	X X X X X X X
333	Services	6,978	X X X X X X X	X X X X X X X	X X X X X X X	6,978	X X X X X X X
334	Meters and Meter Installations	6,874	X X X X X X X	X X X X X X X	X X X X X X X	6,874	X X X X X X X
335	Hydrants	10,500	X X X X X X X	X X X X X X X	X X X X X X X	10,500	X X X X X X X
336	Backflow Prevention Devices	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X X
340	Office Furniture and Equip	5,603	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	5,603
341	Transportation Equipment	1,073	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,073
342	Stores Equipment	45	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	45
343	Tools, Shop and Garage Equip	997	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	997
344	Laboratory Equipment	232	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	232
345	Power Operated Equipment	1,170	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,170
346	Communication Equipment	1,852	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,852
347	Miscellaneous Equipment	347	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	347
348	Other Tangible Plant	35	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	35
Total Water Plant		222,623	875	38,657	20,598	147,186	15,307

NOTE: Any adjustments made to reclassify property f
account to another must be footnoted

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Fountains

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Osceola / Fountains

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	170	22	0	22
304	Structures and Improvements	(29,577)	733	304 (3)	1,037
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(5,354)	986	0	986
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	442	79	0	79
311	Pumping Equipment	(13,577)	553	0	553
320	Water Treatment Equipment	321	0	0	0
330	Distribution Reservoirs and Standpipes	(2,486)	1,134	321 (11)	1,455
331	Transmission and Distribution Mains	14,274	1,801	2,697 (11)	4,497
333	Services	1,351	175	0	175
334	Meters and Meter Installations	2,817	338	0	338
335	Hydrants	1,995	233	0	233
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	2,793	769	2,921 (3)	3,690
341	Transportation Equipment	886	137	994 (3)	1,131
342	Stores Equipment	21	2	26 (3)	29
343	Tools, Shop and Garage Equip.	438	49	511 (3)	560
344	Laboratory Equipment	118	15	120 (3)	135
345	Power Operated Equipment	792	58	818 (3)	876
346	Communication Equipment	517	177	578 (3)	756
347	Miscellaneous Equipment	113	22	126 (3)	148
348	Other Tangible Plant	0	2	8 (3)	10
Total Water Plant Accumulated Depreciation		(23,946)	7,285	9,424	16,709

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

W-6 (a)

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Osceola / Fountains

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f+j) (k)
301/302	Organization	0	0	0	0	192
304	Structures and Improvements	11 (4)	0	303	(3)	(28,853)
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	(4,368)
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	521
311	Pumping Equipment	0	0	0	0	(13,024)
320	Water Treatment Equipment	0	0	321	(11)	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	(1,031)
331	Transmission and Distribution Mains	0	0	0	0	18,771
333	Services	0	0	0	0	1,526
334	Meters and Meter Installations	58	0	2,697	(11)	401
335	Hydrants	0	0	0	0	2,228
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	351 (4)	0	2,856	(3)	3,276
341	Transportation Equipment	85 (4)	19 (4)	899	(3)	1,052
342	Stores Equipment	0 (4)	0	26	(3)	24
343	Tools, Shop and Garage Equip.	6 (4)	0	544	(3)	448
344	Laboratory Equipment	2 (4)	0	149	(3)	102
345	Power Operated Equipment	24 (4)	0	811	(3)	833
346	Communication Equipment	1 (4)	0	691	(3)	580
347	Miscellaneous Equipment	3 (4)	0	173	(3)	85
348	Other Tangible Plant	0 (4)	0	0	(3)	9
Total Water Plant Accumulated Depreciation		540	19	9,469	9,990	(17,227)

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

W-6 (a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Fountains

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		122,758
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	920
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>920</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>123,678</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Fountains

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	7	131 AVERAGE	920
Total Credits			<u>920</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	15,997
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,415
Total Debits	<u>3,415</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>19,412</u>

**YEAR OF REPORT
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**YEAR OF REPORT
DECEMBER 31, 2000**

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Fountains

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	124	147	76,985
461.2	Metered Sales to Commercial Customers	1	1	572
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>125</u>	<u>148</u>	<u>77,557</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>125</u>	<u>148 (7)</u>	<u>77,557</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			288
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,500
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			905
	Total Other Water Revenues			2,693
	Total Water Operating Revenues			<u>80,250</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Fountains

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	9,629	642	172
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,152 (5)	211	57
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,492	2,425	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	2,330	0	X X X X X X
620	Materials and Supplies	1,347	1	636
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	80	0	0
633	Contractual Services - Legal	199	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,356	0	0
636	Contractual Services - Other	2,356	0	0
641	Rental of Building/Real Property	135	0	0
642	Rental of Equipment	9	0	0
650	Transportation Expenses	529	0	0
656	Insurance - Vehicle	71	0	0
657	Insurance - General Liability	152	0	0
658	Insurance - Workmans's Comp	123 (5)	7	2
659	Insurance - Other	19	0	0
660	Advertising Expense	45	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	522	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	152	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	244	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,891	1,516	0
	Total Water Utility Expenses	28,832	4,802	866

SYSTEM NAME: Osceola / Fountains

WATER EXPENSE ACCOUNT MATRIX						
ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	6,653	180	325	196	595	866
603	0	0	0	0	0	0
604	2,187	59	107	64	197	270
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	3	64
616	0	XXXXXX	0	XXXXXX	0	0
618	2,330	0	0	0	0	0
620	261	184	0	21	77	167
631	0	0	0	0	0	0
632	0	0	0	0	0	80
633	0	0	0	0	0	199
634	0	0	0	0	0	0
635	2,356	0	0	0	0	0
636	0	87	0	0		2,269
641	0	0	0	0	23	112
642	0	0	0	0	2	7
650	0	0	269	0	0	260
656	0	0	0	0	0	71
657	0	0	0	0	0	152
658	69	2	3	2	6	33
659	0	0	0	0	0	19
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	45
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	522
667	0	0	0	0	0	152
668						
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	244	0
675	0	0	0	0	527	848
	<u>13,855</u>	<u>512</u>	<u>704</u>	<u>283</u>	<u>1,674</u>	<u>6,135</u>

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(a)	665,330
	Less:		
	Nonused and Useful Plant (1)		172,117
108.1	Accumulated Depreciation	W-6(b)	205,269
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	103,689
252	Advances for Construction	F-21	0
	Subtotal		184,256
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	33,108
	Subtotal		217,364
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		14,723
	Other (Specify):		
	Deferred Taxes		(18,742)
	Regulatory Assets		3,177
	WATER RATE BASE		216,522
	WATER OPERATING INCOME	W-3	(38,024)
	ACHIEVED RATE OF RETURN		<u>(17.56%)</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	55,940
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>55,940</u>
401	Operating Expenses	W-10(a)	72,187
403	Depreciation Expense	W-6(a)	23,956
	Less: Amortization Of CIAC	W-8(a)	(623)
	Net Depreciation Expense		<u>24,579</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		2,517
408.11	Property Taxes		7,015
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		6
	Total Taxes Other Than Income		9,538
409.1	Income Taxes		(13,699)
410.1	Deferred Federal Income Taxes		1,759
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(401)
	Utility Operating Expenses		93,964
	Utility Operating Income		(38,024)
	Add Back:		
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>(38,024)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
SYSTEM NAME: Martin / Fox Run

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	227	0	0	227
303	Land and Land Rights	3,164	245	(164)	3,245
304	Structures and Improvements	42,516	2,587	(2,494)	42,609
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	71,112	0	0	71,112
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	30,831	0	0	30,831
310	Power Generation Equipment	50,731	0	0	50,731
311	Pumping Equipment	40,013	0	0	40,013
320	Water Treatment Equipment	156,805	0	0	156,805
330	Distribution Reservoirs and Standpipes	162,776	0	0	162,776
331	Transmission and Distribution Mains	70,164	0	0	70,164
333	Services	12,508	0	0	12,508
334	Meters and Meter Installations	5,563	183	(431)	5,315
335	Hydrants	10,863	0	0	10,863
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	3,935	4,013	(3,935)	4,013
341	Transportation Equipment	776	768	(776)	768
342	Stores Equipment	31	32	(31)	32
343	Tools, Shop and Garage Equip	644	714	(644)	714
344	Laboratory Equipment	200	166	(200)	166
345	Power Operated Equipment	945	838	(945)	838
346	Communication Equipment	1,490	1,327	(1,490)	1,327
347	Miscellaneous Equipment	296	248	(296)	248
348	Other Tangible Plant	0	25	0	25
	Total Water Plant	665,590	11,147	(11,406)	665,330

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Martin / Fox Run

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X	X X X X X X	X X X X X X	X X X X X X
302	Franchises	227	227	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	3,245	X X X X X X	3,000	0	0	245
304	Structures and Improvements	42,609	X X X X X X	0	40,022	0	2,587
305	Collecting and Impounding Reservoirs	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	71,112	X X X X X X	71,112	X X X X X X	X X X X X X	X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X	0	X X X X X X	X X X X X X	X X X X X X
309	Supply Mains	30,831	X X X X X X	30,831	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	50,731	X X X X X X	50,731	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	40,013	X X X X X X	23,745	3,430	12,838	X X X X X X
320	Water Treatment Equipment	156,805	X X X X X X	X X X X X X	156,805	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	162,776	X X X X X X	X X X X X X	X X X X X X	162,776	X X X X X X
331	Transmission and Distribution Mains	70,164	X X X X X X	X X X X X X	X X X X X X	70,164	X X X X X X
333	Services	12,508	X X X X X X	X X X X X X	X X X X X X	12,508	X X X X X X
334	Meters and Meter Installations	5,315	X X X X X X	X X X X X X	X X X X X X	5,315	X X X X X X
335	Hydrants	10,863	X X X X X X	X X X X X X	X X X X X X	10,863	X X X X X X
336	Backflow Prevention Devices	0	X X X X X X	X X X X X X	X X X X X X	0	X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X
340	Office Furniture and Equip	4,013	X X X X X X	X X X X X X	X X X X X X	X X X X X X	4,013
341	Transportation Equipment	768	X X X X X X	X X X X X X	X X X X X X	X X X X X X	768
342	Stores Equipment	32	X X X X X X	X X X X X X	X X X X X X	X X X X X X	32
343	Tools, Shop and Garage Equip	714	X X X X X X	X X X X X X	X X X X X X	X X X X X X	714
344	Laboratory Equipment	166	X X X X X X	X X X X X X	X X X X X X	X X X X X X	166
345	Power Operated Equipment	838	X X X X X X	X X X X X X	X X X X X X	X X X X X X	838
346	Communication Equipment	1,327	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,327
347	Miscellaneous Equipment	248	X X X X X X	X X X X X X	X X X X X X	X X X X X X	248
348	Other Tangible Plant	25	X X X X X X	X X X X X X	X X X X X X	X X X X X X	25
	Total Water Plant	665,330	227	179,419	200,257	274,464	10,963

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Martin / Fox Run

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	34	6	0	6
304	Structures and Improvements	11,230	1,291	218	1,509
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	16,931	2,368	0	2,368
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	9,652	882	0	882
310	Power Generation Equipment	18,286	2,536	0	2,536
311	Pumping Equipment	19,352	2,001	0	2,001
320	Water Treatment Equipment	51,037	7,134	0	7,134
330	Distribution Reservoirs and Standpipes	24,671	4,395	0	4,395
331	Transmission and Distribution Mains	20,525	1,635	0	1,635
333	Services	11,311	313	0	313
334	Meters and Meter Installations	(5,096)	272	0	272
335	Hydrants	563	241	0	241
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	2	551	0	551
340	Office Furniture and Equip	2,279	98	2,092	2,643
341	Transportation Equipment	723	19	712	810
342	Stores Equipment	17	2	19	21
343	Tools, Shop and Garage Equip.	358	35	366	401
344	Laboratory Equipment	96	11	86	97
345	Power Operated Equipment	646	41	586	627
346	Communication Equipment	422	127	414	541
347	Miscellaneous Equipment	92	16	90	106
348	Other Tangible Plant	0	1	6	7
	Total Water Plant Accumulated Depreciation	183,131	23,956	4,588	28,544

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Martin / Fox Run

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	40
304	Structures and Improvements	8 (4)	0	672	679	12,060
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	19,299
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	10,534
310	Power Generation Equipment	0	0	0	0	20,822
311	Pumping Equipment	0	0	0	0	21,353
320	Water Treatment Equipment	0	0	0	0	58,171
330	Distribution Reservoirs and Standpipes	0	0	0	0	29,066
331	Transmission and Distribution Mains	0	0	0	0	22,160
333	Services	0	0	0	0	11,624
334	Meters and Meter Installations	431	0	0	431	(5,255)
335	Hydrants	0	0	0	0	804
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	2	2	0
340	Office Furniture and Equip	252 (4)	0	2,324	2,576	2,346
341	Transportation Equipment	61 (4)	13 (4)	732	779	753
342	Stores Equipment	0 (4)	0	21	21	17
343	Tools, Shop and Garage Equip.	4 (4)	0	434	438	321
344	Laboratory Equipment	2 (4)	0	118	120	73
345	Power Operated Equipment	17 (4)	0	660	676	597
346	Communication Equipment	1 (4)	0	547	548	416
347	Miscellaneous Equipment	2 (4)	0	135	137	61
348	Other Tangible Plant	0 (4)	0	0	0	6
Total Water Plant Accumulated Depreciation		777	13	5,643	6,407	205,269

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		102,310
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,379
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>1,379</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>103,689</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	1,379 AVERAGE	1,379
Total Credits			<u>1,379</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	33,731
Debits during year:	
Accruals charge to Account 272	(7) (623)
Other debits (specify):	
Correction of Prior Year	
Total Debits	<u>(623)</u>
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>33,108</u>

SYSTEM NAME: Martin / Fox Run

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	101	105	55,134
461.2	Metered Sales to Commercial Customers	1	1	232
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>102</u>	<u>106</u>	<u>55,366</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>102</u>	<u>106 (7)</u>	<u>55,366</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			390
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			184
	Total Other Water Revenues			574
	Total Water Operating Revenues			<u>55,940</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Fox Run

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	1,046	0	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	334 (5)	0	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	48	0	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	0	0	X X X X X X
620	Materials and Supplies	175	0	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	57	0	0
633	Contractual Services - Legal	143	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	0	0	0
636	Contractual Services - Other	68,211	0	0
641	Rental of Building/Real Property	97	0	0
642	Rental of Equipment	6	0	0
650	Transportation Expenses	186	0	0
656	Insurance - Vehicle	51	0	0
657	Insurance - General Liability	109	0	0
658	Insurance - Workmans's Comp	28 (5)	0	0
659	Insurance - Other	14	0	0
660	Advertising Expense	32	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	374	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	109	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	174	X X X X X X	X X X X X X
675	Miscellaneous Expenses	993	8	0
	Total Water Utility Expenses	72,187	8	0

SYSTEM NAME: Martin / Fox Run

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	0	0	0	0	426	620
603						
	0	0	0	0	0	0
604	0	0	0	0	141	193
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	2	46
616	0	X X X X X X	0	X X X X X X	0	0
618	0	0	0	0	0	0
620	0	0	0	0	55	120
631	0	0	0	0	0	0
632	0	0	0	0	0	57
633	0	0	0	0	0	143
634	0	0	0	0	0	0
635	0	0	0	0	0	0
636	66,586	0	0	0		1,625
641	0	0	0	0	16	80
642	0	0	0	0	1	5
650	0	0	0	0	0	186
656	0	0	0	0	0	51
657	0	0	0	0	0	109
658	0	0	0	0	4	24
659	0	0	0	0	0	14
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	32
666						
	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	374
667	0	0	0	0	0	109
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	174	0
675	0	0	0	0	378	607
	<u>66,586</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,199</u>	<u>4,394</u>

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(a)	20,281
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	10,249
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	6,916
252	Advances for Construction	F-21	0
	Subtotal		3,116
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,847
	Subtotal		4,963
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		2,216
	Other (Specify):		
	Deferred Taxes		(221)
	Regulatory Assets		743
	WATER RATE BASE		7,701
	WATER OPERATING INCOME	W-3	(1,418)
	ACHIEVED RATE OF RETURN		<u>(18.41%)</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Freindly Center

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	11,223
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>11,223</u>
401	Operating Expenses	W-10(a)	10,909
403	Depreciation Expense	W-6(a)	799
	Less: Amortization Of CIAC	W-8(a)	254
	Net Depreciation Expense		<u>545</u>
406	Amortization of Utilitiy Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		505
408.11	Property Taxes		185
408.12	Payroll Taxes		644
408.13	Other Taxes and Licenses		1
	Total Taxes Other Than Income		1,335
409.1	Income Taxes		(156)
410.1	Deferred Federal Income Taxes		20
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(12)
	Utility Operating Expenses		12,641
	Utility Operating Income		(1,418)
	Add Back:		
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u>(1,418)</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
SYSTEM NAME: Lake / Friendly Center

YEAR OF REPORT
DECEMBER 31, 2000

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	27	0	0	27
303	Land and Land Rights	477	60	(40)	497
304	Structures and Improvements	5,420	634	(611)	5,443
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,312	0	0	2,312
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	3,718	0	0	3,718
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	1,748	0	0	1,748
331	Transmission and Distribution Mains	2,168	0	0	2,168
333	Services	917	0	0	917
334	Meters and Meter Installations	1,481	33	(58)	1,456
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	964	984	(964)	984
341	Transportation Equipment	190	188	(190)	188
342	Stores Equipment	8	8	(8)	8
343	Tools, Shop and Garage Equip.	158	175	(158)	175
344	Laboratory Equipment	49	41	(49)	41
345	Power Operated Equipment	232	206	(232)	206
346	Communication Equipment	365	325	(365)	325
347	Miscellaneous Equipment	73	61	(73)	61
348	Other Tangible Plant	0	6	0	6
	Total Water Plant	20,307	2,722	(2,748)	20,281

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Friendly Center

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
302	Franchises	27	27	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	497	X X X X X X X	0	437	0	60
304	Structures and Improvements	5,443	X X X X X X X	4,809	0	0	634
305	Collecting and Impounding Reservoirs	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
306	Lake, River and Other Intakes	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
307	Wells and Springs	2,312	X X X X X X X	2,312	X X X X X X X	X X X X X X X	X X X X X X X
308	Infiltration Galleries and Tunnels	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
310	Power Generation Equipment	0	X X X X X X X	0	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	3,718	X X X X X X X	2,005	1,713	0	X X X X X X X
320	Water Treatment Equipment	0	X X X X X X X	X X X X X X X	0	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	1,748	X X X X X X X	X X X X X X X	X X X X X X X	1,748	X X X X X X X
331	Transmission and Distribution Mains	2,168	X X X X X X X	X X X X X X X	X X X X X X X	2,168	X X X X X X X
333	Services	917	X X X X X X X	X X X X X X X	X X X X X X X	917	X X X X X X X
334	Meters and Meter Installations	1,456	X X X X X X X	X X X X X X X	X X X X X X X	1,456	X X X X X X X
335	Hydrants	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X X
336	Backflow Prevention Devices	0	X X X X X X X	X X X X X X X	X X X X X X X	0	X X X X X X X
339	Other Plant and Misc. Equipment	0	0	0	0	0	X X X X X X X
340	Office Furniture and Equip	984	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	984
341	Transportation Equipment	188	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	188
342	Stores Equipment	8	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	8
343	Tools, Shop and Garage Equip	175	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	175
344	Laboratory Equipment	41	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	41
345	Power Operated Equipment	206	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	206
346	Communication Equipment	325	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	325
347	Miscellaneous Equipment	61	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	61
348	Other Tangible Plant	6	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	6
Total Water Plant		20,281	27	9,126	2,150	6,289	2,689

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Freindly Center

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Friendly Center

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	56	(29)		(29)
304	Structures and Improvements	2,442	165	53	219
305	Collecting and Impounding Reservoirs	3	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	969	77	0	77
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	1,924	185	0	185
320	Water Treatment Equipment	82	0	0	0
330	Distribution Reservoirs and Standpipes	1,711	37	0	37
331	Transmission and Distribution Mains	710	51	0	51
333	Services	394	23	0	23
334	Meters and Meter Installations	401	74	0	74
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	2	0	0	0
340	Office Furniture and Equip	559	135	513	648
341	Transportation Equipment	177	24	175	199
342	Stores Equipment	4	0	5	5
343	Tools, Shop and Garage Equip.	88	9	90	98
344	Laboratory Equipment	24	3	21	24
345	Power Operated Equipment	158	10	144	154
346	Communication Equipment	103	31	102	133
347	Miscellaneous Equipment	23	4	22	26
348	Other Tangible Plant	0	0	1	2
	Total Water Plant Accumulated Depreciation	9,830	799	1,125	1,925

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Friendly Center

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	27
304	Structures and Improvements	2 (4)	0	61 (2,3)	63	2,598
305	Collecting and Impounding Reservoirs	0	0	3 (2)	3	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,046
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	2,109
320	Water Treatment Equipment	0	0	82 (2)	82	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	1,748
331	Transmission and Distribution Mains	0	0	0	0	761
333	Services	0	0	0	0	417
334	Meters and Meter Installations	58	0	0	58	417
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	2 (2)	2	0
340	Office Furniture and Equip	62 (4)	0	570 (3)	632	575
341	Transportation Equipment	15 (4)	3 (4)	179 (3)	191	185
342	Stores Equipment	0 (4)	0	5 (3)	5	4
343	Tools, Shop and Garage Equip.	1 (4)	0	107 (3)	108	79
344	Laboratory Equipment	0 (4)	0	29 (3)	30	18
345	Power Operated Equipment	4 (4)	0	161 (3)	165	146
346	Communication Equipment	0 (4)	0	134 (3)	134	102
347	Miscellaneous Equipment	1 (4)	0	34 (3)	34	15
348	Other Tangible Plant	0 (4)	0	0 (3)	0	2
Total Water Plant Accumulated Depreciation		142	3	1,367	1,506	10,249

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Freindly Center

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		6,916
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>6,916</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Friendly Center

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)
None			
Total Credits			<u>0</u>

ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)

DESCRIPTION (a)	WATER (b)
Balance first of year	1,593
Debits during year: Accruals charge to Account 272 Other debits (specify):	254
Total Debits	<u>254</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>1,847</u></u>

SYSTEM NAME: Lake / Freindly Center

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		<u>0</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Friendly Center

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	24	25	10,933
461.2	Metered Sales to Commercial Customers	1	1	255
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>25</u>	<u>26</u>	<u>11,188</u>
	Fire Protection Revenue:			
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>25</u>	<u>26 (7)</u>	<u>11,188</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			65
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(30)
	Total Other Water Revenues			35
	Total Water Operating Revenues			<u>11,223</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Friendly Center

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	5,042	302	53
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,655 (5)	99	17
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	483	471	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	69	0	X X X X X X
620	Materials and Supplies	44	0	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	14	0	0
633	Contractual Services - Legal	35	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	1,171	0	0
636	Contractual Services - Other	414	0	0
641	Rental of Building/Real Property	24	0	0
642	Rental of Equipment	2	0	0
650	Transportation Expenses	672	0	0
656	Insurance - Vehicle	13	0	0
657	Insurance - General Liability	27	0	0
658	Insurance - Workmans's Comp	56 (5)	3	1
659	Insurance - Other	3	0	0
660	Advertising Expense	8	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	92	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	27	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	43	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,018	776	0
	Total Water Utility Expenses	10,909	1,651	71

SYSTEM NAME: Lake / Friendly Center

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	2,749	331	294	1,056	105	152
603	0	0	0	0	0	0
604	904	109	97	347	35	47
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	0	11
616	0	X X X X X X	0	X X X X X X	0	0
618	69	0	0	0	0	0
620	0	0	1	0	14	29
631	0	0	0	0	0	0
632	0	0	0	0	0	14
633	0	0	0	0	0	35
634	0	0	0	0	0	0
635	1,171	0	0	0	0	0
636	0	16	0	0		399
641	0	0	0	0	4	20
642	0	0	0	0	0	1
650	0	0	626	0	0	46
656	0	0	0	0	0	13
657	0	0	0	0	0	27
658	28	3	3	11	1	6
659	0	0	0	0	0	3
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	8
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	92
667	0	0	0	0	0	27
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	43	0
675	0	0	0	0	93	149
	<u>4,921</u>	<u>459</u>	<u>1,021</u>	<u>1,414</u>	<u>294</u>	<u>1,078</u>

FLORIDA WATER SERVICE CORPORATION

FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

Plant Name	Number	Location	Account	Amount
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14) Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

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(a)	163,363
Less:			
	Nonused and Useful Plant (1)		5,082
108.1	Accumulated Depreciation	W-6(b)	29,961
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	25,476
252	Advances for Construction	F-21	0
Subtotal			102,844
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	218
Subtotal			103,062
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		4,443
	Other (Specify):		
	Deferred Taxes		(2,765)
	Regulatory Asset		4,974
WATER RATE BASE			109,714
WATER OPERATING INCOME			8,165
ACHIEVED RATE OF RETURN			<u>7.44%</u>

NOTES:

- (1) This amount taken from Projected Test Year for Docket 920199-WS
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	42,974
469	Less: Guaranteed Revenue and AFPI	W-9	192
Net Operating Revenues			42,782
401	Operating Expenses	W-10(a)	22,100
403	Depreciation Expense	W-6(a)	5,176
	Less: Amortization of CIAC	W-8(a)	942
Net Depreciation Expense			4,234
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1,934
408.11	Property Taxes		2,284
408.12	Payroll Taxes		767
408.13	Other Taxes and Licenses		5
Total Taxes Other Than Income			4,990
409.1	Income Taxes		3,138
410.1	Deferred Federal Income Taxes		253
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(98)
Utility Operating Expenses			34,617
Utility Operating Income			8,165
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	192
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		0
Total Utility Operating Income			<u>8,357</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

WATER UTILITY PLANT ACCOUNTS

ACCT NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	79	0	0	79
303	Land and Land Rights	1,922	239	(168)	1,993
304	Structures and Improvements	7,118	2,537	(2,567)	7,088
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	9,000	0	0	9,000
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	2,365	0	0	2,365
311	Pumping Equipment	11,322	0	(1,133)	10,189
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	14,684	0	0	14,684
331	Transmission and Distribution Mains	99,803	0	0	99,803
333	Services	3,783	0	0	3,783
334	Meters and Meter Installations	7,622	84	(1,305)	6,401
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	4,051	3,937	(4,051)	3,937
341	Transportation Equipment	799	754	(799)	754
342	Stores Equipment	32	32	(32)	32
343	Tools, Shop and Garage Equip	663	701	(663)	701
344	Laboratory Equipment	206	163	(206)	163
345	Power Operated Equipment	973	822	(973)	822
346	Communication Equipment	1,533	1,302	(1,533)	1,302
347	Miscellaneous Equipment	305	244	(305)	244
348	Other Tangible Plant	0	24	0	24
	Total Water Plant	166,260	10,839	(13,735)	163,363

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	INTANGIBLE PLANT (g)	PUMPING PLANT (h)	TREATMENT PLANT (i)	DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	79	79	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	1,993	XXXXXX	1,753	XXXXXX	XXXXXX	XXXXXX
304	Structures and Improvements	7,088	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
305	Collecting and Impounding Reservoirs	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	9,000	XXXXXX	9,000	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	2,365	XXXXXX	2,365	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	10,189	XXXXXX	10,189	XXXXXX	XXXXXX	XXXXXX
320	Water Treatment Equipment	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	14,684	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
331	Transmission and Distribution Mains	99,803	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
333	Services	3,783	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
334	Meters and Meter Installations	6,401	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
339	Other Plant and Misc Equipment	3,937	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
340	Office Furniture and Equip	754	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
341	Transportation Equipment	32	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
342	Stores Equipment	701	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
343	Tools, Shop and Garage Equip	163	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
344	Laboratory Equipment	822	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
345	Power Operated Equipment	1,302	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
346	Communication Equipment	244	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
347	Miscellaneous Equipment	24	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
348	Other Tangible Plant	24	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Water Plant	163,363	79	23,307	4,550	124,671	10,756

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

UTILITY NAME: SOUTHERN STATES UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Bradford / Geneva Lake Estates

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	14	2	0	2
304	Structures and Improvements	1,558	215	214 (3)	429
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	4,153	300	0	300
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	705	118	0	118
311	Pumping Equipment	4,416	509	0	509
320	Water Treatment Equipment	348	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	2,163	396	0	396
331	Transmission and Distribution Mains	14,482	2,326	0	2,326
333	Services	882	95	0	95
334	Meters and Meter Installations	(4,628)	351	0	351
335	Hydrants	1	(1)	0	(1)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	5	(0)	0	(0)
340	Office Furniture and Equip	2,346	540	2,053 (3)	2,593
341	Transportation Equipment	745	96	698 (3)	795
342	Stores Equipment	18	2	19 (3)	20
343	Tools, Shop and Garage Equip.	368	34	359 (3)	393
344	Laboratory Equipment	99	11	84 (3)	95
345	Power Operated Equipment	665	41	575 (3)	616
346	Communication Equipment	434	125	406 (3)	531
347	Miscellaneous Equipment	95	15	89 (3)	104
348	Other Tangible Plant	0	1	5 (3)	7
Total Depreciation Water Plant In Service		28,869	5,176	4,502	9,678

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	16
304	Structures and Improvements	7	(4)	367	(2,3)	1,612
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	4,453
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	823
311	Pumping Equipment	0	0	1,133	(2)	3,792
320	Water Treatment Equipment	0	0	348	(2)	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	2,559
331	Transmission and Distribution Mains	0	0	0	0	16,808
333	Services	0	0	0	0	977
334	Meters and Meter Installations	1,305	0	1	(2)	(5,583)
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	5	(2)	0
340	Office Furniture and Equip	247	(4)	2,390	(3)	2,302
341	Transportation Equipment	59	(4)	754	(3)	739
342	Stores Equipment	21	(3)	21	(3)	17
343	Tools, Shop and Garage Equip.	4	(4)	442	(3)	315
344	Laboratory Equipment	1	(4)	121	(3)	122
345	Power Operated Equipment	17	(4)	678	(3)	586
346	Communication Equipment	1	(4)	556	(3)	408
347	Miscellaneous Equipment	2	(4)	137	(3)	60
348	Other Tangible Plant	0	(4)	0	(3)	6
Total Depreciation Water Plant In Service		1,645	13	6,954	8,586	29,961

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		23,445
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	2,031
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		2,031
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>25,476</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connection - Residential	1	2,031 AVERAGE	2,031
Total Credits			<u>2,031</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	(724)
Debits during year: Accruals charge to Account 272 Other debits (specify):	942
Total Debits	942
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>218</u>

**YEAR OF REPORT
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**YEAR OF REPORT
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WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	\$0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	101	99	34,006
461.2	Metered Sales to Commercial Customers	1	1	2,018
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	3	3	6,244
Total Metered Sales		105	103	\$42,268
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue		0	0	\$0
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	1	76
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>105</u>	<u>104</u> (7)	<u>\$42,344</u>
OTHER WATER REVENUES;				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$192
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			229
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			209
Total Other Water Revenues				\$630
Total Water Operating Revenues				<u>\$42,974</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Geneva Lake Estates

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	6,726	473	263
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,201 (5)	155	86
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,723	1,676	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	1,752	0	X X X X X X
620	Materials and Supplies	1,269	1	622
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	56	0	0
633	Contractual Services - Legal	140	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	2,489	0	0
636	Contractual Services - Other	1,656	0	0
641	Rental of Building/Real Property	95	0	0
642	Rental of Equipment	6	0	0
650	Transportation Expenses	1,500	0	0
656	Insurance - Vehicle	50	0	0
657	Insurance - General Liability	107	0	0
658	Insurance - Workman's Compensation	86 (5)	5	3
659	Insurance - Other	13	0	0
660	Advertising Expense	31	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	201	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	107	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	171	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,721	755	0
	Total Water Utility Expenses	22,100	3,065	974

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)
601	2,862	482	852	767	418	608
603						
	0	0	0	0	0	0
604	941	158	280	252	138	190
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	2	45
616	0	X X X X X X	0	X X X X X X	0	0
618	1,752	0	0	0	0	0
620	0	236	7	231	54	117
631	0	0	0	0	0	0
632	0	0	0	0	0	56
633	0	0	0	0	0	140
634	0	0	0	0	0	0
635	2,489	0	0	0	0	0
636	0	61	0	0		1,594
641	0	0	0	0	16	79
642	0	0	0	0	1	5
650	0	0	1,317	0	0	182
656	0	0	0	0	0	50
657	0	0	0	0	0	107
658						
	29	5	9	8	4	23
659	0	0	0	0	0	13
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	31
666						
	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	201
667	0	0	0	0	0	107
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	171	0
675	0	0	0	0	371	596
	8,073	943	2,465	1,258	1,176	4,146

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

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(a)	278,577
Less:			
	Nonused and Useful Plant (1)		8,674
108.1	Accumulated Depreciation	W-6(b)	34,617
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	62,699
252	Advances for Construction	F-21	0
Subtotal			172,588
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	30,655
Subtotal			203,243
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		5,529
	Other (Specify):		
	Deferred Taxes		(6,071)
	Regulatory Asset		
WATER RATE BASE			202,701
WATER OPERATING INCOME			W-3 (11,909)
ACHIEVED RATE OF RETURN			<u>(5.88%)</u>

NOTES:

- (1) This amount taken from Projected Test Year for Docket 920199-WS
- (2) Include only those Acquisitions Adjustments that have been approved by the Commission
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	21,781
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			21,781
401	Operating Expenses	W-10(a)	27,681
403	Depreciation Expense	W-6(a)	9,894
	Less: Amortization of CIAC	W-8(a)	2,096
Net Depreciation Expense			7,798
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		980
408.11	Property Taxes		2,096
408.12	Payroll Taxes		891
408.13	Other Taxes and Licenses		15
Total Taxes Other Than Income			3,983
409.1	Income Taxes		(6,169)
410.1	Deferred Federal Income Taxes		564
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(166)
Utility Operating Expenses			33,690
Utility Operating Income			(11,909)
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		0
Total Utility Operating Income			<u><u>(11,909)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	0	0	0	0
303	Land and Land Rights	4,098	391	(274)	4,215
304	Structures and Improvements	18,452	4,123	(4,181)	18,394
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	12,000	0	0	12,000
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	8,590	0	0	8,590
310	Power Generation Equipment	47,006	0	0	47,006
311	Pumping Equipment	11,940	18,113	(3,596)	26,457
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	36,553	0	0	36,553
331	Transmission and Distribution Mains	85,426	0	0	85,426
333	Services	2,371	0	0	2,371
334	Meters and Meter Installations	13,866	717	(1,616)	12,967
335	Hydrants	11,634	0	0	11,634
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	6,597	6,398	(6,597)	6,398
340	Office Furniture and Equip	1,301	1,225	(1,301)	1,225
341	Transportation Equipment	52	51	(52)	51
342	Stores Equipment	1,080	1,139	(1,080)	1,139
343	Tools, Shop and Garage Equip	335	264	(335)	264
344	Laboratory Equipment	1,584	1,336	(1,584)	1,336
345	Power Operated Equipment	2,497	2,115	(2,497)	2,115
346	Communication Equipment	497	396	(497)	396
347	Miscellaneous Equipment	0	40	0	40
348	Other Tangible Plant	0	0	0	0
	Total Water Plant	265,879	36,308	(23,610)	278,577

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (f)	INTANGIBLE PLANT (g)	PUMPING PLANT (h)	TREATMENT PLANT (i)	DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
301	Organization	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	4,215	XXXXXX	1,994	0	1,830	391
304	Structures and Improvements	18,394	XXXXXX	0	14,270	0	4,124
305	Collecting and Impounding Reservoirs	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	12,000	XXXXXX	12,000	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	8,590	XXXXXX	8,590	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	47,006	XXXXXX	47,006	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	26,457	XXXXXX	24,595	1,862	0	XXXXXX
320	Water Treatment Equipment	0	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	36,553	XXXXXX	XXXXXX	XXXXXX	36,553	XXXXXX
331	Transmission and Distribution Mains	85,426	XXXXXX	XXXXXX	XXXXXX	85,426	XXXXXX
333	Services	2,371	XXXXXX	XXXXXX	XXXXXX	2,371	XXXXXX
334	Meters and Meter Installations	12,967	XXXXXX	XXXXXX	XXXXXX	12,967	XXXXXX
335	Hydrants	11,634	XXXXXX	XXXXXX	XXXXXX	11,634	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc. Equipment	6,398	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
340	Office Furniture and Equip	1,225	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,398
341	Transportation Equipment	51	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,225
342	Stores Equipment	1,139	XXXXXX	XXXXXX	XXXXXX	XXXXXX	51
343	Tools, Shop and Garage Equip	264	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,139
344	Laboratory Equipment	1,336	XXXXXX	XXXXXX	XXXXXX	XXXXXX	264
345	Power Operated Equipment	2,115	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,336
346	Communication Equipment	396	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,115
347	Miscellaneous Equipment	40	XXXXXX	XXXXXX	XXXXXX	XXXXXX	396
348	Other Tangible Plant	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	40
Total Water Plant		278,577	0	94,185	16,132	150,781	17,479

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

UTILITY NAME: SOUTHERN STATES UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c) (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Polk / Gibsonia Estates

YEAR OF REPORT
DECEMBER 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	0	0	0	0
304	Structures and Improvements	11,182	557	348 (3)	905
305	Collecting and Impounding Reservoirs	(688)	(0)	688 (2)	688
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	9,243	399	0	399
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	837	246	0	246
310	Power Generation Equipment	2,972	2,350	0	2,350
311	Pumping Equipment	(10,958)	971	388 (2)	1,359
320	Water Treatment Equipment	(11,670)	(0)	11,670 (2)	11,670
330	Distribution Reservoirs and Standpipes	345	986	0	986
331	Transmission and Distribution Mains	13,278	1,990	0	1,990
333	Services	365	60	0	60
334	Meters and Meter Installations	(3,179)	671	0	671
335	Hydrants	(248)	258	0	258
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	(162)	0	202 (2)	202
340	Office Furniture and Equip	3,821	878	3,336 (3)	4,213
341	Transportation Equipment	1,213	156	1,135 (3)	1,291
342	Stores Equipment	29	3	30 (3)	33
343	Tools, Shop and Garage Equip.	600	56	583 (3)	639
344	Laboratory Equipment	161	17	137 (3)	155
345	Power Operated Equipment	1,083	66	934 (3)	1,000
346	Communication Equipment	707	203	660 (3)	863
347	Miscellaneous Equipment	155	25	144 (3)	169
348	Other Tangible Plant	1	2	9 (3)	11
Total Depreciation Water Plant In Service		19,087	9,894	20,265	30,158

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	0
304	Structures and Improvements	12	(4)	540	(2,3)	11,535
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	9,642
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	1,083
310	Power Generation Equipment	0	0	0	0	5,322
311	Pumping Equipment	3,596	0	0	3,596	(13,195)
320	Water Treatment Equipment	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	1,331
331	Transmission and Distribution Mains	0	0	0	0	15,268
333	Services	0	0	0	0	425
334	Meters and Meter Installations	1,616	0	0	1,616	(4,124)
335	Hydrants	0	0	0	0	10
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	40	(2)	0
340	Office Furniture and Equip	401	(4)	3,892	(3)	3,741
341	Transportation Equipment	97	(4)	1,228	(3)	1,201
342	Stores Equipment	7	(4)	35	(3)	27
343	Tools, Shop and Garage Equip.	7	(4)	721	(3)	512
344	Laboratory Equipment	2	(4)	196	(3)	117
345	Power Operated Equipment	27	(4)	1,105	(3)	952
346	Communication Equipment	2	(4)	906	(3)	662
347	Miscellaneous Equipment	4	(4)	223	(3)	97
348	Other Tangible Plant	0	(4)	2	(3)	10
Total Depreciation Water Plant In Service		5,763	21	8,887	14,628	34,617

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		62,275
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	424
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		424
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>62,699</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

WATER CIAC SCHEDULE "A"
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connection	1	424	424
Total Credits			<u>424</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	28,559
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,096
Total Debits	2,096
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>30,655</u>

**YEAR OF REPORT
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**YEAR OF REPORT
DECEMBER 31, 2000**

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	\$0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	148	146	18,479
461.2	Metered Sales to Commercial Customers	23	23	2,553
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
Total Metered Sales		171	169	\$21,032
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
Total Fire Protection Revenue		0	0	\$0
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>171</u>	<u>169</u> (7)	<u>\$21,032</u>
OTHER WATER REVENUES;				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			775
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(26)
Total Other Water Revenues				\$749
Total Water Operating Revenues				<u>\$21,781</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Gibsonia Estates

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	8,289	1,323	841
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,710 (5)	435	276
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	3,608	3,532	0
616	Fuel for Power Purchased	493	493	X X X X X X
618	Chemicals	607	0	X X X X X X
620	Materials and Supplies	387	5	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	91	0	0
633	Contractual Services - Legal	227	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	2,868	0	0
636	Contractual Services - Other	3,773	0	301
641	Rental of Building/Real Property	154	0	0
642	Rental of Equipment	10	0	0
650	Transportation Expenses	1,720	1	0
656	Insurance - Vehicle	81	0	0
657	Insurance - General Liability	173	0	0
658	Insurance - Workman's Compensation	113 (5)	14	9
659	Insurance - Other	22	0	0
660	Advertising Expense	51	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	173	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	278	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,852	282	0
	Total Water Utility Expenses	27,681	6,085	1,427

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)
601	1,828	0	1,988	641	679	989
603	0	0	0	0	0	0
604	601	0	653	211	225	308
610	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
615	0	X X X X X X	0	X X X X X X	3	73
616	0	X X X X X X	0	X X X X X X	0	0
618	607	0	0	0	0	0
620	0	103	0	0	88	191
631	0	0	0	0	0	0
632	0	0	0	0	0	91
633	0	0	0	0	0	227
634	0	0	0	0	0	0
635	2,868	0	0	0	0	0
636	0	881	0	0		2,591
641	0	0	0	0	26	128
642	0	0	0	0	2	8
650	0	0	1,422	0	0	296
656	0	0	0	0	0	81
657	0	0	0	0	0	173
658	19	0	20	7	7	38
659	0	0	0	0	0	22
660	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	51
666	X X X X X X	X X X X X X	X X X X X X	X X X X X X	0	0
667	0	0	0	0	0	173
668						
670	X X X X X X	X X X X X X	X X X X X X	X X X X X X	278	0
675	0	0	0	0	602	968
	<u>5,923</u>	<u>984</u>	<u>4,084</u>	<u>858</u>	<u>1,911</u>	<u>6,409</u>

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(a)	106,764
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	22,496
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	33,602
252	Advances for Construction	F-21	0
	Subtotal		50,666
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	9,167
	Subtotal		59,833
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		4,205
	Other (Specify):		
	Deferred Taxes		1,758
	Regulatory Assets		3,326
	WATER RATE BASE		69,122
	WATER OPERATING INCOME	W-3	9,032
	ACHIEVED RATE OF RETURN		<u>13.07%</u>

NOTES:

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

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Grand Terrace

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	39,856
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>39,856</u>
401	Operating Expenses	W-10(a)	20,968
403	Depreciation Expense	W-6(a)	3,433
	Less: Amortization Of CIAC	W-8(a)	1,119
	Net Depreciation Expense		<u>2,314</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		1,794
408.11	Property Taxes		1,682
408.12	Payroll Taxes		643
408.13	Other Taxes and Licenses		6
	Total Taxes Other Than Income		<u>4,125</u>
409.1	Income Taxes		3,663
410.1	Deferred Federal Income Taxes		(184)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(61)
	Utility Operating Expenses		<u>30,824</u>
	Utility Operating Income		<u>9,032</u>
	Add Back:		
469	Guaranteed Revenues (and AFPI)		0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
	Total Utility Operating Income		<u><u>9,032</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Grand Terrace

YEAR OF REPORT
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WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	0	0	0	0
302	Franchises	476	0	0	476
303	Land and Land Rights	5,782	254	(176)	5,860
304	Structures and Improvements	6,690	2,683	(2,689)	6,684
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,011	0	0	3,011
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	4,160	0	0	4,160
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	10,810	0	0	10,810
331	Transmission and Distribution Mains	55,087	0	0	55,087
333	Services	4,572	0	0	4,572
334	Meters and Meter Installations	4,919	449	(403)	4,965
335	Hydrants	2,700	0	0	2,700
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	4,244	4,164	(4,244)	4,164
341	Transportation Equipment	837	797	(837)	797
342	Stores Equipment	33	34	(33)	34
343	Tools, Shop and Garage Equip	695	741	(695)	741
344	Laboratory Equipment	216	172	(216)	172
345	Power Operated Equipment	1,019	870	(1,019)	870
346	Communication Equipment	1,606	1,377	(1,606)	1,377
347	Miscellaneous Equipment	320	258	(320)	258
348	Other Tangible Plant	0	26	0	26
Total Water Plant		107,177	11,825	(12,238)	106,764

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Grand Terrace

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (g)	1 INTANGIBLE PLANT (h)	2 PUMPING PLANT (i)	3 TREATMENT PLANT (j)	4 DISTRIBUTION PLANT (k)	5 GENERAL PLANT (l)
301	Organization	0	0	X	X	X	X
302	Franchises	476	476	X	X	X	X
303	Land and Land Rights	5,860	X	X	X	X	X
304	Structures and Improvements	6,684	X	X	X	X	X
305	Collecting and Impounding Reservoirs	0	X	X	X	X	X
306	Lake, River and Other Intakes	0	X	X	X	X	X
307	Wells and Springs	3,011	X	X	X	X	X
308	Infiltration Galleries and Tunnels	0	X	X	X	X	X
309	Supply Mains	0	X	X	X	X	X
310	Power Generation Equipment	0	X	X	X	X	X
311	Pumping Equipment	4,160	X	X	X	X	X
320	Water Treatment Equipment	0	X	X	X	X	X
330	Distribution Reservoirs and Standpipes	10,810	X	X	X	X	X
331	Transmission and Distribution Mains	55,087	X	X	X	X	X
333	Services	4,572	X	X	X	X	X
334	Meters and Meter Installations	4,965	X	X	X	X	X
335	Hydrants	2,700	X	X	X	X	X
336	Backflow Prevention Devices	0	X	X	X	X	X
339	Other Plant and Misc. Equipment	0	0	X	X	X	X
340	Office Furniture and Equip	4,164	X	X	X	X	X
341	Transportation Equipment	797	X	X	X	X	X
342	Stores Equipment	34	X	X	X	X	X
343	Tools, Shop and Garage Equip	741	X	X	X	X	X
344	Laboratory Equipment	172	X	X	X	X	X
345	Power Operated Equipment	870	X	X	X	X	X
346	Communication Equipment	1,377	X	X	X	X	X
347	Miscellaneous Equipment	258	X	X	X	X	X
348	Other Tangible Plant	26	X	X	X	X	X
	Total Water Plant	106,764	476	7,171	9,606	78,134	11,377

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Grand Terrace

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301/302	Organization Costs/Franchises	40	----	2.500%
304	Structures and Improvements	33	----	3.030%
305	Collecting and Impounding Reservoir	50	----	2.000%
306	Lake, River and Other Intakes	40	----	2.500%
307	Wells and Springs	30	----	3.333%
308	Infiltration Galleries and Tunnels	40	----	2.500%
309	Supply Mains	35	----	2.857%
310	Power Generation Equipment	20	----	5.000%
311	Pumping Equipment	20	----	5.000%
320	Water Treatment Equipment	22	----	4.545%
330	Distribution Reservoirs and Standpip	37	----	2.703%
331	Transmission and Distribution Mains	43	----	2.326%
333	Services	40	----	2.500%
334	Meters and Meter Installations	20	----	5.000%
335	Hydrants	45	----	2.222%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	25	----	4.000%
340	Office Furniture and Equip	15/6	----	6.670/16.670%
341	Transportation Equipment	6	----	16.667%
342	Stores Equipment	18	----	5.556%
343	Tools, Shop and Garage Equip.	16	----	6.250%
344	Laboratory Equipment	15	----	6.667%
345	Power Operated Equipment	12	----	8.333%
346	Communication Equipment	10	----	10.000%
347	Miscellaneous Equipment	15	----	6.667%
348	Other Tangible Plant	10	----	10.000%
Water Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Grand Terrace

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	120	11	0	11
304	Structures and Improvements	(6,019)	202	226	428
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,047	101	0	101
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	4	(0)	0	(0)
311	Pumping Equipment	1,279	208	0	208
320	Water Treatment Equipment	146	0	0	0
330	Distribution Reservoirs and Standpipes	3,076	292	0	292
331	Transmission and Distribution Mains	12,864	1,284	0	1,284
333	Services	866	114	0	114
334	Meters and Meter Installations	1,916	247	0	247
335	Hydrants	510	59	0	59
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	2,458	571	2,171	2,742
341	Transportation Equipment	780	102	738	840
342	Stores Equipment	19	2	20	21
343	Tools, Shop and Garage Equip.	386	36	380	416
344	Laboratory Equipment	104	11	89	101
345	Power Operated Equipment	697	43	608	651
346	Communication Equipment	455	132	430	562
347	Miscellaneous Equipment	100	16	94	110
348	Other Tangible Plant	0	1	6	7
Total Water Plant Accumulated Depreciation		20,808	3,433	4,761	8,194

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Grand Terrace

YEAR OF REPORT
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	131
304	Structures and Improvements	8 (4)	0	261	269 (3)	(5,859)
305	Collecting and Impounding Reservoirs	0	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,148
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	0
310	Power Generation Equipment	0	0	4	4 (2)	0
311	Pumping Equipment	0	0	0	0	1,487
320	Water Treatment Equipment	0	0	146	146 (2)	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	3,368
331	Transmission and Distribution Mains	0	0	0	0	14,148
333	Services	0	0	0	0	980
334	Meters and Meter Installations	403	0	0	403	1,760
335	Hydrants	0	0	0	0	569
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	261 (4)	0	0	0	0
340	Office Furniture and Equip	63 (4)	14 (4)	2,505	2,766 (3)	2,435
341	Transportation Equipment	0	0	790	839 (3)	782
342	Stores Equipment	4 (4)	0	23	23 (3)	18
343	Tools, Shop and Garage Equip.	2 (4)	0	464	469 (3)	333
344	Laboratory Equipment	18 (4)	0	127	128 (3)	76
345	Power Operated Equipment	1 (4)	0	711	729 (3)	619
346	Communication Equipment	2 (4)	0	584	585 (3)	431
347	Miscellaneous Equipment	0	0	145	147 (3)	63
348	Other Tangible Plant	0 (4)	0	0	0 (3)	7
Total Water Plant Accumulated Depreciation		761	14	5,759	6,507	22,496

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Lake / Grand Terrace

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		33,602
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>33,602</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Lake / Grand Terrace

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)
None			
Total Credits			<u>0</u>

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT.272)**

DESCRIPTION (a)	WATER (b)
Balance first of year	8,048
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,119
Total Debits	<u>1,119</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>9,167</u></u>

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WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
TOTAL CREDITS		0

UTILITY NAME: Florida Water Services, Corp.

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SYSTEM NAME: Lake / Grand Terrace

WATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WATER SALES:				
460	Unmetered Water Revenue	0	0	0
Metered Water Revenue:				
461.1	Metered Sales to Residential Customers	110	110	39,062
461.2	Metered Sales to Commercial Customers	0	0	0
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	0	0	0
461.5	Metered Sales to Multiple Family Dwellings	0	0	0
462	Total Metered Sales	<u>110</u>	<u>110</u>	<u>39,062</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	0	0	0
	Total Fire Protection Revenue	<u>0</u>	<u>0</u>	<u>0</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	0	0
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>110</u>	<u>110 (7)</u>	<u>39,062</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			355
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			439
	Total Other Water Revenues			794
	Total Water Operating Revenues			<u>39,856</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Grand Terrace

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	5,863	557	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,917 (5)	183	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,807	1,757	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	1,360	0	X X X X X X
620	Materials and Supplies	344	1	140
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	59	0	0
633	Contractual Services - Legal	148	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,249	0	0
636	Contractual Services - Other	1,751	0	0
641	Rental of Building/Real Property	100	0	0
642	Rental of Equipment	7	0	0
650	Transportation Expenses	1,985	0	0
656	Insurance - Vehicle	53	0	0
657	Insurance - General Liability	113	0	0
658	Insurance - Workmans's Comp	78 (5)	6	0
659	Insurance - Other	14	0	0
660	Advertising Expense	33	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	388	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	113	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	181	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,405	1,383	0
	Total Water Utility Expenses	20,968	3,887	140

SYSTEM NAME: Lake / Grand Terrace

WATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	.3 WATER TREATMENT EXPENSES OPERATIONS (f)	.4 WATER TREATMENT EXPENSES MAINT (g)	.5 TRANS & DISTRIBUTION EXPENSES OPERATIONS (h)	.6 TRANS & DISTRIBUTION EXPENSES MAINT (i)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (j)
601	3,168	292	677	83	442	644
603	0	0	0	0	0	0
604	1,041	96	223	27	146	201
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	2	47
616	0	XXXXXX	0	XXXXXX	0	0
618	1,360	0	0	0	0	0
620	0	0	21	0	57	124
631	0	0	0	0	0	0
632	0	0	0	0	0	59
633	0	0	0	0	0	148
634	0	0	0	0	0	0
635	2,249	0	0	0	0	0
636	0	65	0	0		1,686
641	0	0	0	0	17	83
642	0	0	0	0	1	6
650	0	0	1,792	0	0	193
656	0	0	0	0	0	53
657	0	0	0	0	0	113
658	33	3	7	1	5	25
659	0	0	0	0	0	14
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	33
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	388
667	0	0	0	0	0	113
668						
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	181	0
675	0	0	0	0	392	630
	7,851	456	2,720	111	1,244	4,560

FLORIDA WATER SERVICE CORPORATION

FOOTNOTES TO THE 2000 ANNUAL REPORT

- 1) In 2000, total company General Plant Assets are pooled at the corporate level and allocated to each system based on number of customers. Reversal of previous year general plant assets is reflected in the Retirement/Transfer column and the new allocated amounts are reflected as additions.
- 2) In 2000, Florida Water Services continued implementation of a detailed Fixed Asset System of accounting for all company owned assets. An integral part of this process is to reconcile all physically identified assets to the balance per books. This entry is a result of booking the physical inventory.
- 3) Total Company general plant accumulated depreciation is pooled at the corporate level and allocated to each plant based on number of customers. Due to the treatment of the general plant assets and the associated accumulated depreciation, the reversal of the 1999 Annual Report ending balance for accumulated depreciation is shown in the "Other Charges" column as well as any debit adjustments to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule. The re-allocation of the 1999 ending balance for General Plant Accumulated Depreciation as well as any credits to the General Plant Accumulated Depreciation as reflected on the Company's 10K schedule is shown in the "Other Credits" column. This treatment will ensure that the accruals are reflected correctly.
- 4) Total company general plant retirements and their associated salvage proceeds and cost of removal are allocated to each plant based on number of customers.
- 5) Employee Pensions and Benefits and Workman's Compensation Insurance are allocated from the corporate level to the plant based on number of customers.
- 6) Customer numbers are derived by taking the twelve month average of the total number of bills in 2000.
- 7) Corrects prior year amortization expense – Fox Run – Martin County.
- 8) Record balances at acquisition. The acquisition amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts. (Spruce Creek Country Club, Stonecrest – Marion County, Tangerine – Orange County, Arcadia – De Soto County)
- 9) Crystal River customers were turned over to Homosassa Springs Special Water District in 1999. The remaining assets were not removed from the books until 2000. (Citrus County)
- 10) Reclassified to proper plant. These amounts may not be the total of activity during the year as normal additions may have also occurred in these accounts.

Plant Name	Number	Location	Account	Amount
Fishermans Haven	673	Asset	3304	8,710.69
Fishermans Haven	673	Depreciation	3304	(818.90)
Citrus Spring	906	Asset	3304	(8,710.69)
Citrus Spring	906	Depreciation	3304	818.90

11) Reclassification to proper account. These amounts may not be the total of activity during the year as normal additions may have occurred in the accounts. (Continued on following page)

Plant Name	Number	Location	Account	Amount
Sugar Creek	212	Asset	3112	12,304.71
Sugar Creek	212	Asset	3203	(12,304.71)
Sugar Creek	212	Deprecation	3112	(1,084.56)
Sugar Creek	212	Deprecation	3203	1,084.56
Orange Hill	214	Asset	3042	(656.77)
Orange Hill	214	Asset	3043	(354.01)
Orange Hill	214	Asset	3052	(928.73)
Orange Hill	214	Asset	3072	3,907.17
Orange Hill	214	Asset	3102	1,687.83
Orange Hill	214	Asset	3112	(5,718.48)
Orange Hill	214	Asset	3304	7,832.11
Orange Hill	214	Asset	3314	(5,769.12)
Orange Hill	214	Deprecation	3042	656.77
Orange Hill	214	Deprecation	3043	354.01
Orange Hill	214	Deprecation	3052	928.73
Orange Hill	214	Deprecation	3072	(1,260.27)
Orange Hill	214	Deprecation	3102	1,383.75
Orange Hill	214	Deprecation	3314	(2,062.99)
Meridith Manor	330	Asset	3602	(26.78)
Meridith Manor	330	Asset	3612	26.78
Meridith Manor	330	Depreciation	3602	673.97
Meridith Manor	330	Depreciation	3612	(673.97)
Palm Port	440	Asset	3043	1,610.02
Palm Port	440	Asset	3203	(1,610.02)
Palm Port	440	Depreciation	3043	(687.45)
Palm Port	440	Depreciation	3203	687.45
Piney Woods	553	Asset	3033	2,025.00
Piney Woods	553	Asset	3043	(2,025.00)
Sunshine Parkway	560	Asset	3112	236.46
Sunshine Parkway	560	Asset	3114	(236.46)
Sunshine Parkway	560	Asset	3445	6,580.58
Sunshine Parkway	560	Asset	3804	(6,580.58)
Sunshine Parkway	560	Depreciation	3445	(2,201.30)
Sunshine Parkway	560	Depreciation	3112	(100.27)
Sunshine Parkway	560	Depreciation	3314	100.27
Sunshine Parkway	560	Depreciation	3804	2,201.30
Holiday Haven	573	Asset	3544	(26,756.24)
Holiday Haven	573	Asset	3545	26,756.24
Holiday Haven	573	Asset	3602	2,274.76
Holiday Haven	573	Asset	3612	(2,274.76)
Holiday Haven	573	Asset	3715	43,216.72
Holiday Haven	573	Asset	3716	(5,013.72)
Holiday Haven	573	Asset	3804	(53,913.00)
Holiday Haven	573	Asset	3805	15,710.00
Holiday Haven	573	Depreciation	3544	5,664.33
Holiday Haven	573	Depreciation	3545	(5,664.33)
Holiday Haven	573	Depreciation	3602	(1,369.57)
Holiday Haven	573	Depreciation	3612	1,369.57
Holiday Haven	573	Depreciation	3715	(20,225.45)
Holiday Haven	573	Depreciation	3716	69.69

Holiday Haven	573	Depreciation	3804	25,231.31
Holiday Haven	573	Depreciation	3805	(5,075.55)
Leilani Heights	675	Asset	3045	(2,369.25)
Leilani Heights	675	Asset	3544	2,369.25
Leilani Heights	675	Depreciation	3045	2,128.11
Leilani Heights	675	Depreciation	3112	130.87
Leilani Heights	675	Depreciation	3113	(130.87)
Leilani Heights	675	Depreciation	3544	(2,128.11)
Leilani Heights	675	Depreciation	3554	4,435.49
Leilani Heights	675	Depreciation	3602	19,881.95
Leilani Heights	675	Depreciation	3804	17,476.92
Leilani Heights	675	Depreciation	3894	(41,794.36)
Fountains	772	Asset	3203	(1,800.00)
Fountains	772	Asset	3304	1,800.00
Fountains	772	Asset	3314	148,620.00
Fountains	772	Asset	3344	(148,620.00)
Fountains	772	Depreciation	3203	320.99
Fountains	772	Depreciation	3304	(320.99)
Fountains	772	Depreciation	3314	(2,696.50)
Fountains	772	Depreciation	3344	2,696.50
Pine Ridge Estates	782	Asset	3203	(1,800.01)
Pine Ridge Estates	782	Asset	3304	1,800.01
Pine Ridge Estates	782	Depreciation	3203	462.22
Pine Ridge Estates	782	Depreciation	3304	(462.22)
Buenaventura Lakes	785	Depreciation	3622	28,813.77
Buenaventura Lakes	785	Depreciation	3804	(28,813.77)
Beacon Hills	886	Asset	3344	(9,273.40)
Beacon Hills	886	Asset	3354	9,273.40
Beacon Hills	886	Depreciation	3344	2,114.38
Beacon Hills	886	Depreciation	3354	(2,114.38)
Woodmere	888	Asset	3203	(15,011.23)
Woodmere	888	Asset	3304	2,130.85
Woodmere	888	Asset	3314	(15,283.00)
Woodmere	888	Asset	3334	5,595.00
Woodmere	888	Asset	3354	(10,870.00)
Woodmere	888	Asset	3612	18,133.00
Woodmere	888	Asset	3632	2,425.00
Woodmere	888	Asset	3804	12,880.38
Woodmere	888	Depreciation	3203	10,790.01
Woodmere	888	Depreciation	3304	(845.90)
Woodmere	888	Depreciation	3314	4,872.39
Woodmere	888	Depreciation	3334	(2,221.10)
Woodmere	888	Depreciation	3354	678.97
Woodmere	888	Depreciation	3612	(7,198.44)
Woodmere	888	Depreciation	3632	(962.68)
Woodmere	888	Depreciation	3804	(5,113.25)
Sugar Mill Woods	989	Asset	3703	(419.97)
Sugar Mill Woods	989	Asset	3713	419.97
Sugar Mill Woods	989	Depreciation	3703	100.13
Sugar Mill Woods	989	Depreciation	3713	(100.13)
Apache Shores	990	Depreciation	3814	204.45
Apache Shores	990	Depreciation	3824	1,520.01
Apache Shores	990	Depreciation	3894	(1,724.46)
Oak Forrest	993	Depreciation	3113	2,031.01

Oak Forrest	993	Depreciation	3203	(2,031.01)
Marion Oaks	1106	Asset	3042	(84,138.20)
Marion Oaks	1106	Asset	3043	133,683.55
Marion Oaks	1106	Asset	3112	32,849.09
Marion Oaks	1106	Asset	3114	(82,394.44)
Marion Oaks	1106	Depreciation	3042	5,648.65
Marion Oaks	1106	Depreciation	3043	(14,864.27)
Marion Oaks	1106	Depreciation	3112	(3,652.49)
Marion Oaks	1106	Depreciation	3114	12,868.11
Citrus Park	1117	Depreciation	3602	4,011.54
Citrus Park	1117	Depreciation	3612	(4,011.54)
Sugar Mill	1801	Asset	3445	565.25
Sugar Mill	1801	Asset	3033	(1.00)
Sugar Mill	1801	Asset	3043	(10,669.57)
Sugar Mill	1801	Asset	3203	10,104.32
Sugar Mill	1801	Asset	3314	870.00
Sugar Mill	1801	Asset	3334	(870.00)
Sugar Mill	1801	Asset	3534	1.00
Sugar Mill	1801	Asset	3666	(15,848.25)
Sugar Mill	1801	Asset	3703	(37,479.62)
Sugar Mill	1801	Asset	3713	37,479.62
Sugar Mill	1801	Asset	3756	15,848.25
Sugar Mill	1801	Depreciation	3043	2,633.68
Sugar Mill	1801	Depreciation	3203	(2,494.15)
Sugar Mill	1801	Depreciation	3314	(167.00)
Sugar Mill	1801	Depreciation	3334	167.00
Sugar Mill	1801	Depreciation	3445	(139.53)
Sugar Mill	1801	Depreciation	3666	625.21
Sugar Mill	1801	Depreciation	3703	5,392.16
Sugar Mill	1801	Depreciation	3713	(5,392.16)
Sugar Mill	1801	Depreciation	3756	(625.21)
Tomoka	1808	Asset	3314	351.00
Tomoka	1808	Asset	3344	(351.00)
Tomoka	1808	Depreciation	3314	(178.53)
Tomoka	1808	Depreciation	3344	178.53
Seaboard	1906	Depreciation	3552	(7,076.24)
Seaboard	1906	Depreciation	3893	(4,849.84)
Seaboard	1906	Depreciation	3894	11,926.08
Sunny Hills	2801	Depreciation	3804	(1,627.36)
Sunny Hills	2801	Depreciation	3894	1,627.36
Palm Coast	3001	Asset	3602	(17,112.51)
Palm Coast	3001	Asset	3703	(1,755.13)
Palm Coast	3001	Asset	3713	18,867.64

12) Correct prior year depreciation

13) Sale of land was charged to water account rather than wastewater account in 1999. This was corrected in 2000. (Spring Hill – Hernando County)

14)Not used

15) Reversal of prior year accrual.

16) Correct prior year retirement - Leilani Heights, Sugar Mill Woods, account 380