

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)	80,164
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	14,603
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	498
252	Advances for Construction	F-21	0
	Subtotal		65,063
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	222
	Subtotal		65,285
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		2,935
	Other (Specify):		
	Deferred Taxes		(2,272)
	Regulatory Assets		1,806
	WATER RATE BASE		67,754
	WATER OPERATING INCOME	W-3	8,876
	ACHIEVED RATE OF RETURN		<u>13.10%</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 / Harmony Homes

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	31,325
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>31,325</u>
401	Operating Expenses	W-10(a)	14,568
403	Depreciation Expense	W-6(a)	2,637
	Less: Amortization Of CIAC	W-8(a)	25
	Net Depreciation Expense		<u>2,612</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		1,410
408.11	Property Taxes		150
408.12	Payroll Taxes		515
408.13	Other Taxes and Licenses		7
	Total Taxes Other Than Income		2,081
409.1	Income Taxes		3,020
410.1	Deferred Federal Income Taxes		214
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		(48)
	Utility Operating Expenses		<u>22,449</u>
	Utility Operating Income		<u>8,876</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>8,876</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Harmony Homes

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	726	0	0	726
303	Land and Land Rights	1,765	141	(98)	1,808
304	Structures and Improvements	9,384	1,488	(1,491)	9,381
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,520	0	0	2,520
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	2,218	0	0	2,218
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	8,349	2,472	(2,603)	8,218
320	Water Treatment Equipment	1,376	0	0	1,376
330	Distribution Reservoirs and Standpipes	7,522	0	0	7,522
331	Transmission and Distribution Mains	28,301	0	0	28,301
333	Services	10,569	33	0	10,602
334	Meters and Meter Installations	2,832	67	(86)	2,813
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	2,353	2,309	(2,353)	2,309
341	Transportation Equipment	464	442	(464)	442
342	Stores Equipment	18	19	(18)	19
343	Tools, Shop and Garage Equip.	385	411	(385)	411
344	Laboratory Equipment	120	95	(120)	95
345	Power Operated Equipment	565	482	(565)	482
346	Communication Equipment	891	763	(891)	763
347	Miscellaneous Equipment	177	143	(177)	143
348	Other Tangible Plant	0	14	0	14
	Total Water Plant	80,535	8,880	(9,251)	80,164

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Harmony Homes

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	726	726	X X X X 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	1,808	X X X X X X X	0	1,667	0	141
304	Structures and Improvements	9,381	X X X X X X X	0	7,892	0	1,489
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	2,520	X X X X X X X	2,520	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	2,218	X X X X X X X	2,218	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	8,218	X X X X X X X	7,854	364	0	X X X X X X X
320	Water Treatment Equipment	1,376	X X X X X X X	X X X X X X X	1,376	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	7,522	X X X X X X X	X X X X X X X	X X X X X X X	7,522	X X X X X X X
331	Transmission and Distribution Mains	28,301	X X X X X X X	X X X X X X X	X X X X X X X	28,301	X X X X X X X
333	Services	10,602	X X X X X X X	X X X X X X X	X X X X X X X	10,602	X X X X X X X
334	Meters and Meter Installations	2,813	X X X X X X X	X X X X X X X	X X X X X X X	2,813	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	2,309	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,309
341	Transportation Equipment	442	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	442
342	Stores Equipment	19	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	19
343	Tools, Shop and Garage Equip	411	X X X X 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
344	Laboratory Equipment	95	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	95
345	Power Operated Equipment	482	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	482
346	Communication Equipment	763	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	763
347	Miscellaneous Equipment	143	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	143
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 X X X X	14
Total Water Plant		80,164	726	12,592	11,299	49,238	6,309

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 / Harmony Homes

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 / Harmony Homes

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	366	18	0	18
304	Structures and Improvements	5,097	284	125	409
305	Collecting and Impounding Reservoirs	154	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(2,594)	84	0	84
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	864	64	0	64
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	850	349	0	349
320	Water Treatment Equipment	(2,424)	63	0	63
330	Distribution Reservoirs and Standpipes	2,467	203	0	203
331	Transmission and Distribution Mains	5,166	659	0	659
333	Services	2,473	265	0	265
334	Meters and Meter Installations	643	141	0	141
335	Hydrants	(11)	0	11	11
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	4	(0)	0	(0)
340	Office Furniture and Equip	1,363	317	1,204	1,521
341	Transportation Equipment	433	56	410	466
342	Stores Equipment	10	1	11	12
343	Tools, Shop and Garage Equip.	214	20	211	231
344	Laboratory Equipment	58	6	50	56
345	Power Operated Equipment	386	24	337	361
346	Communication Equipment	252	73	238	311
347	Miscellaneous Equipment	55	9	52	61
348	Other Tangible Plant	0	1	3	4
Total Water Plant Accumulated Depreciation		15,826	2,637	2,651	5,289

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

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

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	384
304	Structures and Improvements	4 (4)	0	509	(2,3)	4,994
305	Collecting and Impounding Reservoirs	0	0	154	(2)	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	(2,510)
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	928
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	2,603	0	0	2,603	(1,404)
320	Water Treatment Equipment	0	0	0	0	(2,361)
330	Distribution Reservoirs and Standpipes	0	0	0	0	2,670
331	Transmission and Distribution Mains	0	0	0	0	5,825
333	Services	0	0	0	0	2,738
334	Meters and Meter Installations	86	0	0	86	698
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	4	(2)	0
340	Office Furniture and Equip	145 (4)	0	1,389	(3)	1,350
341	Transportation Equipment	35 (4)	8 (4)	438	(3)	434
342	Stores Equipment	2 (4)	0	12	(3)	10
343	Tools, Shop and Garage Equip.	2 (4)	0	258	(3)	185
344	Laboratory Equipment	1 (4)	0	71	(3)	42
345	Power Operated Equipment	10 (4)	0	394	(3)	344
346	Communication Equipment	1 (4)	0	324	(3)	239
347	Miscellaneous Equipment	1 (4)	0	80	(3)	35
348	Other Tangible Plant	0 (4)	0	0	(3)	4
Total Water Plant Accumulated Depreciation		2,888	8	3,631	6,511	14,603

* 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 / Harmony Homes

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		498
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>498</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 / Harmony Homes

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	197
Debits during year: Accruals charge to Account 272 Other debits (specify):	25
Total Debits	<u>25</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>222</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: Seminole / Harmony Homes

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	61	61	30,795
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>61</u>	<u>61</u>	<u>30,795</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>61</u>	<u>61 (7)</u>	<u>30,795</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			680
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(150)
Total Other Water Revenues				
				530
Total Water Operating Revenues				
				<u>31,325</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Harmony Homes

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	4,424	409	362
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,449 (5)	134	119
610	Purchased Water	481	481	X X X X X X
615	Purchased Power	798	771	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	326	0	X X X X X X
620	Materials and Supplies	488	1	158
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	33	0	0
633	Contractual Services - Legal	82	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,409	0	0
636	Contractual Services - Other	1,006	0	0
641	Rental of Building/Real Property	56	0	0
642	Rental of Equipment	4	0	0
650	Transportation Expenses	754	0	0
656	Insurance - Vehicle	29	0	0
657	Insurance - General Liability	62	0	0
658	Insurance - Workmans's Comp	56 (5)	4	4
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	215	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	63	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	100	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,707	1,140	0
	Total Water Utility Expenses	<u>14,568</u>	<u>2,941</u>	<u>643</u>

SYSTEM NAME: Seminole / Harmony Homes

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	2,481	134	529	(93)	245	357
603	0	0	0	0	0	0
604	816	44	174	(31)	81	111
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	26
616	0	X X X X X X	0	X X X X X X	0	0
618	326	0	0	0	0	0
620	0	2	94	132	32	69
631	0	0	0	0	0	0
632	0	0	0	0	0	33
633	0	0	0	0	0	82
634	0	0	0	0	0	0
635	2,409	0	0	0	0	0
636	31	39	0	0		935
641	0	0	0	0	9	46
642	0	0	0	0	1	3
650	0	0	647	0	0	107
656	0	0	0	0	0	29
657	0	0	0	0	0	62
658	26	1	5	(1)	3	14
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	215
667	0	0	0	0	0	63
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	100	0
675	0	0	0	0	217	349
	<u>6,089</u>	<u>221</u>	<u>1,449</u>	<u>7</u>	<u>690</u>	<u>2,529</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)	246,010
	Less:		
	Nonused and Useful Plant (1)		29,206
108.1	Accumulated Depreciation	W-6(b)	74,110
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	6,442
252	Advances for Construction	F-21	0
	Subtotal		136,251
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	2,142
	Subtotal		138,393
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		9,198
	Other (Specify):		
	Deferred Taxes		(6,960)
	Regulatory Assets		5,331
	WATER RATE BASE		145,963
	WATER OPERATING INCOME	W-3	(14,567)
	ACHIEVED RATE OF RETURN		<u>(9.98%)</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: Putnam / Hermits Cove

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	44,324
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>44,324</u>
401	Operating Expenses	W-10(a)	45,597
403	Depreciation Expense	W-6(a)	9,016
	Less: Amortization Of CIAC	W-8(a)	207
	Net Depreciation Expense		<u>8,809</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		1,995
408.11	Property Taxes		4,737
408.12	Payroll Taxes		1,736
408.13	Other Taxes and Licenses		9
	Total Taxes Other Than Income		<u>8,477</u>
409.1	Income Taxes		(4,501)
410.1	Deferred Federal Income Taxes		655
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		(147)
	Utility Operating Expenses		<u>58,891</u>
	Utility Operating Income		<u>(14,567)</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		303
	Total Utility Operating Income		<u><u>(14,264)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Hermits Cove

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	292	0	0	292
303	Land and Land Rights	3,448	378	(248)	3,578
304	Structures and Improvements	22,541	4,368	(4,328)	22,581
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	6,141	0	0	6,141
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	28,797	0	0	28,797
311	Pumping Equipment	25,876	0	0	25,876
320	Water Treatment Equipment	3,257	0	0	3,257
330	Distribution Reservoirs and Standpipes	55,359	1,554	0	56,913
331	Transmission and Distribution Mains	70,013	0	0	70,013
333	Services	5,567	0	0	5,567
334	Meters and Meter Installations	9,254	67	(58)	9,263
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	6,776	(6,828)	6,776
341	Transportation Equipment	1,346	1,298	(1,346)	1,298
342	Stores Equipment	54	55	(54)	55
343	Tools, Shop and Garage Equip.	1,118	1,206	(1,118)	1,206
344	Laboratory Equipment	347	280	(347)	280
345	Power Operated Equipment	1,640	1,415	(1,640)	1,415
346	Communication Equipment	2,585	2,240	(2,585)	2,240
347	Miscellaneous Equipment	514	419	(514)	419
348	Other Tangible Plant	0	42	0	42
Total Water Plant		244,977	20,098	(19,066)	246,010

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Putnam / Hermits Cove

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	292	292	X	X	X	X
303	Land and Land Rights	3,578	X	X	X	X	X
304	Structures and Improvements	22,581	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	6,141	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	28,797	X	X	X	X	X
311	Pumping Equipment	25,876	X	X	X	X	X
320	Water Treatment Equipment	3,257	X	X	X	X	X
330	Distribution Reservoirs and Standpipes	56,913	X	X	X	X	X
331	Transmission and Distribution Mains	70,013	X	X	X	X	X
333	Services	5,567	X	X	X	X	X
334	Meters and Meter Installations	9,263	X	X	X	X	X
335	Hydrants	0	X	X	X	X	X
336	Backflow Prevention Devices	0	X	X	X	X	X
339	Other Plant and Misc Equipment	0	X	X	X	X	X
340	Office Furniture and Equip	6,776	X	X	X	X	X
341	Transportation Equipment	1,298	X	X	X	X	X
342	Stores Equipment	55	X	X	X	X	X
343	Tools, Shop and Garage Equip.	1,206	X	X	X	X	X
344	Laboratory Equipment	280	X	X	X	X	X
345	Power Operated Equipment	1,415	X	X	X	X	X
346	Communication Equipment	2,240	X	X	X	X	X
347	Miscellaneous Equipment	419	X	X	X	X	X
348	Other Tangible Plant	42	X	X	X	X	X
	Total Water Plant	246,010	292	41,624	24,588	160,992	18,514

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 / Hermits Cove

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 / Hermits Cove

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)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301/302	Organization	64	7	0	7
304	Structures and Improvements	5,977	684	389	1,073
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	225	204	0	204
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	12,230	1,440	0	1,440
311	Pumping Equipment	4,186	1,294	0	1,294
320	Water Treatment Equipment	(4,884)	148	0	148
330	Distribution Reservoirs and Standpipes	17,947	1,516	0	1,516
331	Transmission and Distribution Mains	17,723	1,632	0	1,632
333	Services	2,357	140	0	140
334	Meters and Meter Installations	3,107	463	0	463
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	930	3,533	4,463
341	Transportation Equipment	1,255	166	1,202	1,367
342	Stores Equipment	30	3	32	35
343	Tools, Shop and Garage Equip.	621	59	618	677
344	Laboratory Equipment	167	18	145	164
345	Power Operated Equipment	1,121	70	989	1,059
346	Communication Equipment	732	215	699	914
347	Miscellaneous Equipment	160	26	152	179
348	Other Tangible Plant	1	2	9	12
Total Water Plant Accumulated Depreciation		66,974	9,016	7,770	16,786

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Putnam / Hermits Cove

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	71
304	Structures and Improvements	13 (4)	0	420 (3)	433	6,617
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	429
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	13,670
311	Pumping Equipment	0	0	0	0	5,480
320	Water Treatment Equipment	0	0	0	0	(4,736)
330	Distribution Reservoirs and Standpipes	0	0	0	0	19,463
331	Transmission and Distribution Mains	0	0	0	0	19,355
333	Services	0	0	0	0	2,497
334	Meters and Meter Installations	58	0	0	58	3,512
335	Hydrants	0	0	0	0	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	425 (4)	0	4,031 (3)	4,456	3,962
341	Transportation Equipment	102 (4)	23 (4)	1,271 (3)	1,350	1,272
342	Stores Equipment	0 (4)	0	36 (3)	36	29
343	Tools, Shop and Garage Equip.	7 (4)	0	749 (3)	756	542
344	Laboratory Equipment	3 (4)	0	204 (3)	207	124
345	Power Operated Equipment	29 (4)	0	1,144 (3)	1,172	1,008
346	Communication Equipment	2 (4)	0	942 (3)	944	702
347	Miscellaneous Equipment	4 (4)	0	233 (3)	236	103
348	Other Tangible Plant	0 (4)	0	2 (3)	2	11
Total Water Plant Accumulated Depreciation		641	23	9,031	9,650	74,110

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Hermits Cove

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		6,442
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>6,442</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Hermits Cove

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><u>0</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	1,935
Debits during year: Accruals charge to Account 272 Other debits (specify):	207
Total Debits	<u>207</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>2,142</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Hermits Cove

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: Putnam / Hermits Cove

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	176	178	42,091
461.2	Metered Sales to Commercial Customers	1	1	1,663
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>179</u>	<u>43,754</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>179 (7)</u>	<u>43,754</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			720
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(150)
	Total Other Water Revenues			570
	Total Water Operating Revenues			<u>44,324</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Hermits Cove

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	14,663	1,459	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	4,804 (5)	480	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,941	1,860	0
616	Fuel for Power Purchased	226	226	X X X X X X
618	Chemicals	940	0	X X X X X X
620	Materials and Supplies	3,891	2	2,237
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	96	0	0
633	Contractual Services - Legal	241	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	3,321	0	0
636	Contractual Services - Other	5,035	0	0
641	Rental of Building/Real Property	163	0	0
642	Rental of Equipment	11	0	0
650	Transportation Expenses	5,007	1	0
656	Insurance - Vehicle	86	0	0
657	Insurance - General Liability	183	0	0
658	Insurance - Workmans's Comp	180 (5)	15	0
659	Insurance - Other	23	0	0
660	Advertising Expense	54	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	631	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	184	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	295	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,622	1,959	0
	Total Water Utility Expenses	45,597	6,002	2,237

SYSTEM NAME: Putnam / Hermits Cove

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	8,249	751	0	2,437	720	1,047
603	0	0	0	0	0	0
604	2,712	247	0	801	238	327
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	77
616	0	X X X X X X	0	X X X X X X	0	0
618	940	0	0	0	0	0
620	43	230	0	1,083	94	202
631	0	0	0	0	0	0
632	0	0	0	0	0	96
633	0	0	0	0	0	241
634	0	0	0	0	0	0
635	3,321	0	0	0	0	0
636	1,795	496	0	0		2,744
641	0	0	0	0	28	136
642	0	0	0	0	2	9
650	0	0	4,692	0	0	314
656	0	0	0	0	0	86
657	0	0	0	0	0	183
658	85	8	0	25	7	40
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	54
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	631
667	0	0	0	0	0	184
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	295	0
675	0	0	0	0	638	1,025
	17,144	1,732	4,692	4,346	2,025	7,420

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)	54,792
	Less:		
	Nonused and Useful Plant (1)		5,235
108.1	Accumulated Depreciation	W-6(b)	16,093
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	7,063
252	Advances for Construction	F-21	0
	Subtotal		26,401
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	944
	Subtotal		27,345
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		4,063
	Other (Specify):		
	Deferred Taxes		(1,598)
	Regulatory Assets		2,921
	WATER RATE BASE		32,731
	WATER OPERATING INCOME	W-3	1,655
	ACHIEVED RATE OF RETURN		<u>5.06%</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 / Hobby Hills

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	27,831
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>27,831</u>
401	Operating Expenses	W-10(a)	20,229
403	Depreciation Expense	W-6(a)	2,409
	Less: Amortization Of CIAC	W-8(a)	219
Net Depreciation Expense			<u>2,190</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		1,252
408.11	Property Taxes		530
408.12	Payroll Taxes		778
408.13	Other Taxes and Licenses		5
Total Taxes Other Than Income			2,565
409.1	Income Taxes		1,073
410.1	Deferred Federal Income Taxes		152
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		(32)
Utility Operating Expenses			26,176
Utility Operating Income			1,655
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>1,655</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Hobby Hills

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	582	0	0	582
303	Land and Land Rights	2,141	229	(148)	2,222
304	Structures and Improvements	6,855	2,415	(2,249)	7,021
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	4,703	0	0	4,703
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	855	0	0	855
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	7,211	0	0	7,211
320	Water Treatment Equipment	2,858	0	0	2,858
330	Distribution Reservoirs and Standpipes	8,490	0	0	8,490
331	Transmission and Distribution Mains	6,392	0	0	6,392
333	Services	1,521	0	0	1,521
334	Meters and Meter Installations	5,471	217	(345)	5,343
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	3,549	3,748	(3,549)	3,748
341	Transportation Equipment	700	718	(700)	718
342	Stores Equipment	28	30	(28)	30
343	Tools, Shop and Garage Equip.	581	667	(581)	667
344	Laboratory Equipment	180	155	(180)	155
345	Power Operated Equipment	852	783	(852)	783
346	Communication Equipment	1,343	1,239	(1,343)	1,239
347	Miscellaneous Equipment	267	232	(267)	232
348	Other Tangible Plant	0	23	0	23
	Total Water Plant	54,579	10,455	(10,242)	54,792

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Hobby 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	582	582	X X X X 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	2,222	X X X X X X X	0	1,993	0	229
304	Structures and Improvements	7,021	X X X X X X X	2,355	2,250	0	2,416
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	4,703	X X X X X X X	4,703	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	855	X X X X X X X	855	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	7,211	X X X X X X X	6,665	546	0	X X X X X X X
320	Water Treatment Equipment	2,858	X X X X X X X	X X X X X X X	2,858	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	8,490	X X X X X X X	X X X X X X X	X X X X X X X	8,490	X X X X X X X
331	Transmission and Distribution Mains	6,392	X X X X X X X	X X X X X X X	X X X X X X X	6,392	X X X X X X X
333	Services	1,521	X X X X X X X	X X X X X X X	X X X X X X X	1,521	X X X X X X X
334	Meters and Meter Installations	5,343	X X X X X X X	X X X X X X X	X X X X X X X	5,343	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	3,748	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	3,748
341	Transportation Equipment	718	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	718
342	Stores Equipment	30	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	30
343	Tools, Shop and Garage Equip.	667	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	667
344	Laboratory Equipment	155	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	155
345	Power Operated Equipment	783	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	783
346	Communication Equipment	1,239	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,239
347	Miscellaneous 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
348	Other Tangible Plant	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 X X X X	23
Total Water Plant		54,792	582	14,578	7,647	21,746	10,239

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: Lake / Hobby 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: Lake / Hobby 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	179	14	0	14
304	Structures and Improvements	(674)	213	203	417
305	Collecting and Impounding Reservoirs	14	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,921	157	0	157
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	116	24	0	24
310	Power Generation Equipment	1	0	0	0
311	Pumping Equipment	1,226	360	0	360
320	Water Treatment Equipment	(91)	130	0	130
330	Distribution Reservoirs and Standpipes	879	229	0	229
331	Transmission and Distribution Mains	3,248	149	0	149
333	Services	735	38	0	38
334	Meters and Meter Installations	3,051	271	0	271
335	Hydrants	2	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	44	(0)	0	(0)
340	Office Furniture and Equip	2,056	514	1,954	2,468
341	Transportation Equipment	652	92	665	756
342	Stores Equipment	15	2	18	19
343	Tools, Shop and Garage Equip.	323	33	342	375
344	Laboratory Equipment	87	10	80	91
345	Power Operated Equipment	583	39	547	586
346	Communication Equipment	380	119	387	505
347	Miscellaneous Equipment	83	15	84	99
348	Other Tangible Plant	0	1	5	6
Total Water Plant Accumulated Depreciation		14,830	2,409	4,285	6,694

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Hobby 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	193
304	Structures and Improvements	7 (4)	0	221 (2,3)	228	(485)
305	Collecting and Impounding Reservoirs	0	0	14	14	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	2,078
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	140
310	Power Generation Equipment	0	0	1 (2)	1	0
311	Pumping Equipment	0	0	0	0	1,586
320	Water Treatment Equipment	0	0	0	0	39
330	Distribution Reservoirs and Standpipes	0	0	0	0	1,108
331	Transmission and Distribution Mains	0	0	0	0	3,397
333	Services	0	0	0	0	773
334	Meters and Meter Installations	345	0	0	345	2,977
335	Hydrants	0	0	2 (2)	2	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	44 (2)	44	0
340	Office Furniture and Equip	235 (4)	0	2,098 (3)	2,333	2,191
341	Transportation Equipment	57 (4)	12 (4)	661 (3)	705	704
342	Stores Equipment	0 (4)	0	18 (3)	18	16
343	Tools, Shop and Garage Equip.	4 (4)	0	394 (3)	398	300
344	Laboratory Equipment	1 (4)	0	108 (3)	109	69
345	Power Operated Equipment	16 (4)	0	596 (3)	611	558
346	Communication Equipment	1 (4)	0	496 (3)	497	388
347	Miscellaneous Equipment	2 (4)	0	123 (3)	125	57
348	Other Tangible Plant	0 (4)	0	0 (3)	0	6
Total Water Plant Accumulated Depreciation		668	12	4,775	5,431	16,093

* 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 / Hobby Hills

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		7,063
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>7,063</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: Lake / Hobby 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	725
Debits during year: Accruals charge to Account 272 Other debits (specify):	219
Total Debits	<u>219</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>944</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
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SYSTEM NAME: Lake / Hobby 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	92	98	25,798
461.2	Metered Sales to Commercial Customers	0	1	954
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>92</u>	<u>99</u>	<u>26,752</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>92</u>	<u>99 (7)</u>	<u>26,752</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			700
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			379
	Total Other Water Revenues			1,079
	Total Water Operating Revenues			<u>27,831</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Hobby 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	6,758	529	71
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,213 (5)	174	23
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,296	1,251	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	203	0	X X X X X X
620	Materials and Supplies	167	1	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	53	0	0
633	Contractual Services - Legal	133	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	3,155	0	0
636	Contractual Services - Other	1,576	0	0
641	Rental of Building/Real Property	90	0	0
642	Rental of Equipment	6	0	0
650	Transportation Expenses	1,760	0	0
656	Insurance - Vehicle	48	0	0
657	Insurance - General Liability	101	0	0
658	Insurance - Workmans's Comp	86 (5)	5	1
659	Insurance - Other	13	0	0
660	Advertising Expense	30	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	349	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	102	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	163	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,927	1,007	0
	Total Water Utility Expenses	20,229	2,967	95

SYSTEM NAME: Lake / Hobby 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	3,197	472	1,012	500	398	579
603						
	0	0	0	0	0	0
604	1,051	155	333	164	132	181
610	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	0
615	0	XXXXXXXX	0	XXXXXXXX	2	43
616	0	XXXXXXXX	0	XXXXXXXX	0	0
618	203	0	0	0	0	0
620	0	0	3	0	52	112
631	0	0	0	0	0	0
632	0	0	0	0	0	53
633	0	0	0	0	0	133
634	0	0	0	0	0	0
635	3,155	0	0	0	0	0
636	0	58	0	0		1,518
641	0	0	0	0	15	75
642	0	0	0	0	1	5
650	0	0	1,586	0	0	174
656	0	0	0	0	0	48
657	0	0	0	0	0	101
658	33	5	10	5	4	22
659	0	0	0	0	0	13
660	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	30
666						
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	0	349
667	0	0	0	0	0	102
668						
670	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	163	0
675	0	0	0	0	353	567
	7,639	690	2,944	670	1,120	4,104

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)	59,915
	Less:		
	Nonused and Useful Plant (1)		1,786
108.1	Accumulated Depreciation	W-6(b)	31,404
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	35,344
252	Advances for Construction	F-21	0
	Subtotal		(8,619)
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	21,434
	Subtotal		12,815
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		8,347
	Other (Specify):		
	Deferred Taxes		(1,530)
	Regulatory Assets		3,641
	WATER RATE BASE		23,272
	WATER OPERATING INCOME	W-3	(8,538)
	ACHIEVED RATE OF RETURN		<u>(36.69%)</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
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SYSTEM NAME: Lake / Holiday Haven

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	34,161
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>34,161</u>
401	Operating Expenses	W-10(a)	41,194
403	Depreciation Expense	W-6(a)	2,401
	Less: Amortization Of CIAC	W-8(a)	1,238
	Net Depreciation Expense		<u>1,163</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		1,537
408.11	Property Taxes		693
408.12	Payroll Taxes		504
408.13	Other Taxes and Licenses		6
	Total Taxes Other Than Income		2,740
409.1	Income Taxes		(2,506)
410.1	Deferred Federal Income Taxes		144
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		(36)
	Utility Operating Expenses		42,699
	Utility Operating Income		(8,538)
	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>(8,538)</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Holiday Haven

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	425	0	0	425
303	Land and Land Rights	499	280	(193)	586
304	Structures and Improvements	2,934	2,953	(2,934)	2,953
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	7,777	0	0	7,777
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	0	0	0	0
333	Services	25,246	0	0	25,246
334	Meters and Meter Installations	8,031	0	0	8,031
335	Hydrants	5,764	282	(431)	5,615
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	4,629	4,581	(4,629)	4,581
341	Transportation Equipment	913	877	(913)	877
342	Stores Equipment	36	37	(36)	37
343	Tools, Shop and Garage Equip	758	815	(758)	815
344	Laboratory Equipment	235	189	(235)	189
345	Power Operated Equipment	1,112	957	(1,112)	957
346	Communication Equipment	1,752	1,514	(1,752)	1,514
347	Miscellaneous Equipment	349	284	(349)	284
348	Other Tangible Plant	0	28	0	28
	Total Water Plant	60,460	12,797	(13,342)	59,915

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Holiday 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 X X X X
302	Franchises	425	425	X X X X 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	586	X X X X X X X	306	0	0	280
304	Structures and Improvements	2,953	X X X X X X X	0	0	0	2,953
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	7,777	X X X X X X X	7,777	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
312	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
313	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	X X X X X X X	X X X X X X X
314	Transmission and Distribution Mains	25,246	X X X X X X X	X X X X X X X	X X X X X X X	25,246	X X X X X X X
315	Services	8,031	X X X X X X X	X X X X X X X	X X X X X X X	8,031	X X X X X X X
316	Meters and Meter Installations	5,615	X X X X X X X	X X X X X X X	X X X X X X X	5,615	X X X X X X X
317	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
318	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
319	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X X
320	Office Furniture and Equip	4,581	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	4,581
321	Transportation Equipment	877	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	877
322	Stores Equipment	37	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	37
323	Tools, Shop and Garage Equip.	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 X X X X	815
324	Laboratory Equipment	189	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	189
325	Power Operated Equipment	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 X X X X	957
326	Communication Equipment	1,514	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,514
327	Miscellaneous Equipment	284	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	284
328	Other Tangible Plant	28	X X X X 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
Total Water Plant		59,915	425	8,083	0	38,892	12,515

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 / Holiday 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: Lake / Holiday 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	(66)	10	0	10
304	Structures and Improvements	259	89	249 (3)	338
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	4	(1)	0	(1)
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	4,570	222	0	222
310	Power Generation Equipment	1	(0)	0	(0)
311	Pumping Equipment	19	0	0	0
320	Water Treatment Equipment	15	0	0	0
330	Distribution Reservoirs and Standpipes	3	(0)	0	(0)
331	Transmission and Distribution Mains	13,836	588	0	588
333	Services	2,082	201	0	201
334	Meters and Meter Installations	4,571	284	0	284
335	Hydrants	1	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	3	(0)	0	(0)
340	Office Furniture and Equip	2,682	628	2,388 (3)	3,017
341	Transportation Equipment	851	112	812 (3)	924
342	Stores Equipment	20	2	22 (3)	24
343	Tools, Shop and Garage Equip.	421	40	418 (3)	458
344	Laboratory Equipment	113	12	98 (3)	111
345	Power Operated Equipment	760	47	669 (3)	716
346	Communication Equipment	496	145	473 (3)	618
347	Miscellaneous Equipment	109	18	103 (3)	121
348	Other Tangible Plant	0	1	6 (3)	8
Total Water Plant Accumulated Depreciation		30,750	2,401	5,237	7,638

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Holiday 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	(56)
304	Structures and Improvements	9 (4)	0	292	300	297
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	4	4	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	4,792
310	Power Generation Equipment	0	0	1	1	0
311	Pumping Equipment	0	0	19	19	0
320	Water Treatment Equipment	0	0	15	15	0
330	Distribution Reservoirs and Standpipes	0	0	3	3	0
331	Transmission and Distribution Mains	0	0	0	0	14,424
333	Services	0	0	0	0	2,283
334	Meters and Meter Installations	431	0	0	431	4,424
335	Hydrants	0	0	1	1	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	3	3	0
340	Office Furniture and Equip	287 (4)	0	2,733	3,021	2,678
341	Transportation Equipment	69 (4)	15 (4)	862	915	860
342	Stores Equipment	0 (4)	0	24	24	20
343	Tools, Shop and Garage Equip.	5 (4)	0	507	512	367
344	Laboratory Equipment	2 (4)	0	138	140	84
345	Power Operated Equipment	19 (4)	0	775	795	681
346	Communication Equipment	1 (4)	0	638	639	474
347	Miscellaneous Equipment	3 (4)	0	158	161	69
348	Other Tangible Plant	0 (4)	0	0	0	7
Total Water Plant Accumulated Depreciation		826	15	6,174	6,984	31,404

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Holiday Haven

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		35,344
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>35,344</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Holiday 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	20,196
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,238
Total Debits	<u>1,238</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>21,434</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Holiday 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: Lake / Holiday 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	118	119	33,196
461.2	Metered Sales to Commercial Customers	2	2	1,538
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>120</u>	<u>121</u>	<u>34,734</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>120</u>	<u>121 (7)</u>	<u>34,734</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			295
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(868)
	Total Other Water Revenues			(573)
	Total Water Operating Revenues			<u>34,161</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Holiday Haven

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	4,941	423	10
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,613 (5)	139	3
610	Purchased Water	22,103	22,103	X X X X X X
615	Purchased Power	54	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	5,465	1	1,017
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	65	0	0
633	Contractual Services - Legal	163	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	426	0	0
636	Contractual Services - Other	2,096	0	0
641	Rental of Building/Real Property	110	0	0
642	Rental of Equipment	7	0	0
650	Transportation Expenses	1,860	0	0
656	Insurance - Vehicle	58	0	0
657	Insurance - General Liability	124	0	0
658	Insurance - Workmans's Comp	71 (5)	4	0
659	Insurance - Other	16	0	0
660	Advertising Expense	36	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	426	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	124	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	199	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,235	111	0
	Total Water Utility Expenses	41,194	22,781	1,030

SYSTEM NAME: Lake / Holiday 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	908	0	383	2,023	487	708
603						
	0	0	0	0	0	0
604	298	0	126	665	161	221
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	2	52
616	0	XXXXXX	0	XXXXXX	0	0
618	0	0	0	0	0	0
620	0	0	0	4,247	63	137
631	0	0	0	0	0	0
632	0	0	0	0	0	65
633	0	0	0	0	0	163
634	0	0	0	0	0	0
635	426	0	0	0	0	0
636	0	241	0	0		1,855
641	0	0	0	0	19	92
642	0	0	0	0	1	6
650	0	0	1,647	0	0	212
656	0	0	0	0	0	58
657	0	0	0	0	0	124
658	9	0	4	21	5	27
659	0	0	0	0	0	16
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	36
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	426
667	0	0	0	0	0	124
668						
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	199	0
675	0	0	0	0	431	693
	1,642	241	2,160	6,956	1,369	5,015

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)	267,806
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	69,578
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	54,557
252	Advances for Construction	F-21	0
	Subtotal		143,671
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	39,329
	Subtotal		183,000
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		7,258
	Other (Specify):		
	Deferred Taxes		(7,958)
	Regulatory Assets		7,291
	WATER RATE BASE		189,590
	WATER OPERATING INCOME	W-3	5,629
	ACHIEVED RATE OF RETURN		<u>2.97%</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: Lake / Imperial Terrace

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	56,314
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>56,314</u>
401	Operating Expenses	W-10(a)	36,422
403	Depreciation Expense	W-6(a)	8,512
	Less: Amortization Of CIAC	W-8(a)	1,814
Net Depreciation Expense			<u>6,698</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		2,534
408.11	Property Taxes		1,843
408.12	Payroll Taxes		1,291
408.13	Other Taxes and Licenses		13
Total Taxes Other Than Income			5,681
409.1	Income Taxes		1,289
410.1	Deferred Federal Income Taxes		752
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		(158)
Utility Operating Expenses			50,685
Utility Operating Income			5,629
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		981
Total Utility Operating Income			<u><u>6,610</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Imperial Terrace

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	251	0	0	251
303	Land and Land Rights	7,898	558	(387)	8,069
304	Structures and Improvements	22,728	10,005	(5,892)	26,841
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,250	19,011	0	21,261
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	46,213	0	46,213
310	Power Generation Equipment	21,160	0	0	21,160
311	Pumping Equipment	8,293	24,038	0	32,331
320	Water Treatment Equipment	4,504	0	0	4,504
330	Distribution Reservoirs and Standpipes	26,127	0	0	26,127
331	Transmission and Distribution Mains	51,098	0	0	51,098
333	Services	90	409	0	499
334	Meters and Meter Installations	11,040	269	(345)	10,964
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	9,298	9,123	(9,298)	9,123
341	Transportation Equipment	1,833	1,747	(1,833)	1,747
342	Stores Equipment	73	73	(73)	73
343	Tools, Shop and Garage Equip.	1,522	1,624	(1,522)	1,624
344	Laboratory Equipment	472	377	(472)	377
345	Power Operated Equipment	2,232	1,905	(2,232)	1,905
346	Communication Equipment	3,519	3,016	(3,519)	3,016
347	Miscellaneous Equipment	700	565	(700)	565
348	Other Tangible Plant	0	57	0	57
	Total Water Plant	175,088	118,991	(26,273)	267,806

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Imperial 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	251	251	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	8,069	X X X X X X	7,000	512	0	557
304	Structures and Improvements	26,841	X X X X X X	5,770	15,190	0	5,881
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	21,261	X X X X X X	21,261	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	46,213	X X X X X X	46,213	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	21,160	X X X X X X	21,160	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	32,331	X X X X X X	31,785	546	0	X X X X X X
320	Water Treatment Equipment	4,504	X X X X X X	X X X X X X	4,504	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	26,127	X X X X X X	X X X X X X	X X X X X X	26,127	X X X X X X
331	Transmission and Distribution Mains	51,098	X X X X X X	X X X X X X	X X X X X X	51,098	X X X X X X
333	Services	499	X X X X X X	X X X X X X	X X X X X X	499	X X X X X X
334	Meters and Meter Installations	10,964	X X X X X X	X X X X X X	X X X X X X	10,964	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	9,123	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
340	Office Furniture and Equip	1,747	X X X X X X	X X X X X X	X X X X X X	X X X X X X	9,123
341	Transportation Equipment	73	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,747
342	Stores Equipment	1,624	X X X X X X	X X X X X X	X X X X X X	X X X X X X	73
343	Tools, Shop and Garage Equip.	377	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,624
344	Laboratory Equipment	1,905	X X X X X X	X X X X X X	X X X X X X	X X X X X X	377
345	Power Operated Equipment	3,016	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,905
346	Communication Equipment	565	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,016
347	Miscellaneous Equipment	57	X X X X X X	X X X X X X	X X X X X X	X X X X X X	565
348	Other Tangible Plant	57	X X X X X X	X X X X X X	X X X X X X	X X X X X X	57
Total Water Plant		267,806	251	133,189	20,752	88,688	24,926

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 / Imperial 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 / Imperial 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	53	6	0	6
304	Structures and Improvements	7,200	726	495	1,221
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	975	391	0	391
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	61	661	0	661
310	Power Generation Equipment	7,843	1,058	0	1,058
311	Pumping Equipment	639	1,006	0	1,006
320	Water Treatment Equipment	644	205	0	205
330	Distribution Reservoirs and Standpipes	(1,479)	706	0	706
331	Transmission and Distribution Mains	34,309	1,191	0	1,191
333	Services	(72)	7	0	7
334	Meters and Meter Installations	5,284	550	0	550
335	Hydrants	1	(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	5,386	1,252	4,757	6,009
341	Transportation Equipment	1,709	223	1,618	1,841
342	Stores Equipment	41	4	43	47
343	Tools, Shop and Garage Equip.	845	80	832	912
344	Laboratory Equipment	227	25	196	220
345	Power Operated Equipment	1,527	94	1,332	1,426
346	Communication Equipment	997	289	941	1,230
347	Miscellaneous Equipment	218	36	205	241
348	Other Tangible Plant	1	3	13	16
Total Water Plant Accumulated Depreciation		66,409	8,512	10,432	18,944

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Imperial 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	59
304	Structures and Improvements	1,662 (4)	0	841 (2,3)	2,503	5,918
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	1,366
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	61 (2)	61	661
310	Power Generation Equipment	0	0	0	0	8,901
311	Pumping Equipment	409	0	0	409	1,236
320	Water Treatment Equipment	0	0	0	0	849
330	Distribution Reservoirs and Standpipes	0	0	0	0	(773)
331	Transmission and Distribution Mains	0	0	0	0	35,500
333	Services	0	0	0	0	(65)
334	Meters and Meter Installations	345	0	0	345	5,489
335	Hydrants	0	0	1 (2)	1	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	572 (4)	0	5,488 (3)	6,060	5,334
341	Transportation Equipment	138 (4)	30 (4)	1,730 (3)	1,837	1,713
342	Stores Equipment	0 (4)	0	49	49	39
343	Tools, Shop and Garage Equip.	10 (4)	0	1,017 (3)	1,026	730
344	Laboratory Equipment	3 (4)	0	277 (3)	281	167
345	Power Operated Equipment	38 (4)	0	1,558 (3)	1,596	1,357
346	Communication Equipment	2 (4)	0	1,280 (3)	1,283	945
347	Miscellaneous Equipment	5 (4)	0	316 (3)	321	138
348	Other Tangible Plant	0 (4)	0	2 (3)	2	15
Total Water Plant Accumulated Depreciation		3,184	30	12,620	15,774	69,578

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Imperial Terrace

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		51,799
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	2,758
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>2,758</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>54,557</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: Lake / Imperial 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	2	1,379 AVERAGE	2,758
Total Credits			<u>2,758</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	37,515
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,814
Total Debits	<u>1,814</u>
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>39,329</u>

**YEAR OF REPORT
DECEMBER 31, 2000**

SYSTEM NAME: Lake / Imperial Terrace

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: Lake / Imperial 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	241	241	56,034
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>241</u>	<u>241</u>	<u>56,034</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>241</u>	<u>241 (7)</u>	<u>56,034</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			595
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(315)
	Total Other Water Revenues			280
	Total Water Operating Revenues			<u>56,314</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Imperial 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	11,970	852	143
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,913 (5)	280	47
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,444	1,336	0
616	Fuel for Power Purchased	172	172	X X X X X X
618	Chemicals	151	0	X X X X X X
620	Materials and Supplies	1,276	2	35
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	130	0	0
633	Contractual Services - Legal	324	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,203	0	0
636	Contractual Services - Other	4,131	0	294
641	Rental of Building/Real Property	220	0	0
642	Rental of Equipment	15	0	0
650	Transportation Expenses	4,416	1	0
656	Insurance - Vehicle	116	0	0
657	Insurance - General Liability	247	0	0
658	Insurance - Workmans's Comp	163 (5)	9	1
659	Insurance - Other	31	0	0
660	Advertising Expense	73	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	849	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	247	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	397	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,934	1,687	8
	Total Water Utility Expenses	36,422	4,339	529

SYSTEM NAME: Lake / Imperial 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	4,287	970	2,091	1,248	969	1,410
603	0	0	0	0	0	0
604	1,409	319	687	410	320	440
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	5	104
616	0	XXXXXX	0	XXXXXX	0	0
618	151	0	0	0	0	0
620	0	820	17	4	126	272
631	0	0	0	0	0	0
632	0	0	0	0	0	130
633	0	0	0	0	0	324
634	0	0	0	0	0	0
635	2,203	0	0	0	0	0
636	0	142	0	0		3,695
641	0	0	0	0	37	183
642	0	0	0	0	3	12
650	0	0	3,992	0	1	423
656	0	0	0	0	0	116
657	0	0	0	0	0	247
658	44	10	22	13	10	54
659	0	0	0	0	0	31
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	73
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	849
667	0	0	0	0	0	247
668						
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	397	0
675	0	0	0	0	859	1,381
	8,094	2,261	6,809	1,675	2,726	9,989

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)	514,479
	Less:		
	Nonused and Useful Plant (1)		45,381
108.1	Accumulated Depreciation	W-6(b)	43,489
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	19,614
252	Advances for Construction	F-21	0
	Subtotal		405,994
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	907
	Subtotal		406,901
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		8,054
	Other (Specify):		
	Deferred Taxes		(13,610)
	Regulatory Assets		7,886
	WATER RATE BASE		409,232
	WATER OPERATING INCOME	W-3	39,976
	ACHIEVED RATE OF RETURN		<u>9.77%</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 / Intercession City

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	117,163
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>117,163</u>
401	Operating Expenses	W-10(a)	40,356
403	Depreciation Expense	W-6(a)	13,210
	Less: Amortization Of CIAC	W-8(a)	664
Net Depreciation Expense			<u>12,546</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		5,272
408.11	Property Taxes		3,738
408.12	Payroll Taxes		1,801
408.13	Other Taxes and Licenses		13
Total Taxes Other Than Income			10,825
409.1	Income Taxes		12,493
410.1	Deferred Federal Income Taxes		1,276
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		(310)
Utility Operating Expenses			<u>77,187</u>
Utility Operating Income			<u>39,976</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>39,976</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Intercession City

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	337	0	0	337
303	Land and Land Rights	3,813	587	(406)	3,994
304	Structures and Improvements	20,486	6,197	(6,186)	20,497
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	21,905	0	0	21,905
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	24,888	0	0	24,888
311	Pumping Equipment	10,716	4,667	0	15,383
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	21,459	7,455	0	28,914
331	Transmission and Distribution Mains	178,358	133,736	(7,695)	304,399
333	Services	7,635	53,680	0	61,315
334	Meters and Meter Installations	13,589	433	(661)	13,361
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	9	(9)	0	0
340	Office Furniture and Equip	9,760	9,615	(9,760)	9,615
341	Transportation Equipment	1,924	1,841	(1,924)	1,841
342	Stores Equipment	77	77	(77)	77
343	Tools, Shop and Garage Equip.	1,598	1,712	(1,598)	1,712
344	Laboratory Equipment	496	398	(496)	398
345	Power Operated Equipment	2,344	2,008	(2,344)	2,008
346	Communication Equipment	3,695	3,179	(3,695)	3,179
347	Miscellaneous Equipment	735	595	(735)	595
348	Other Tangible Plant	0	60	0	60
	Total Water Plant	323,824	226,231	(35,577)	514,479

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Osceola / Intercession City

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	337	337	X	X	X	X
303	Land and Land Rights	3,994	X	X	X	X	X
304	Structures and Improvements	20,497	X	0	3,407	0	587
305	Collecting and Impounding Reservoirs	0	X	0	14,299	0	6,198
306	Lake, River and Other Intakes	0	X	0	X	X	X
307	Wells and Springs	21,905	X	21,905	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	0	X	0	X	X	X
310	Power Generation Equipment	24,888	X	24,888	X	X	X
311	Pumping Equipment	15,383	X	14,749	634	0	X
320	Water Treatment Equipment	0	X	X	0	X	X
330	Distribution Reservoirs and Standpipes	28,914	X	X	X	28,914	X
331	Transmission and Distribution Mains	304,399	X	X	X	304,399	X
333	Services	61,315	X	X	X	61,315	X
334	Meters and Meter Installations	13,361	X	X	X	13,361	X
335	Hydrants	0	X	X	X	0	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc Equipment	0	0	0	0	0	X
340	Office Furniture and Equip	9,615	X	X	X	X	9,615
341	Transportation Equipment	1,841	X	X	X	X	1,841
342	Stores Equipment	77	X	X	X	X	77
343	Tools, Shop and Garage Equip	1,712	X	X	X	X	1,712
344	Laboratory Equipment	398	X	X	X	X	398
345	Power Operated Equipment	2,008	X	X	X	X	2,008
346	Communication Equipment	3,179	X	X	X	X	3,179
347	Miscellaneous Equipment	595	X	X	X	X	595
348	Other Tangible Plant	60	X	X	X	X	60
Total Water Plant		514,479	337	61,542	18,340	407,989	26,271

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 / Intercession City

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 / Intercession City

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	131	9	0	9
304	Structures and Improvements	8,867	621	522	1,143
305	Collecting and Impounding Reservoirs	(4,924)	0	4,924	4,924
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	7,086	730	0	730
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	3	0	0	0
310	Power Generation Equipment	3,661	1,244	0	1,244
311	Pumping Equipment	(2,779)	653	0	653
320	Water Treatment Equipment	190	0	0	0
330	Distribution Reservoirs and Standpipes	6,486	680	0	680
331	Transmission and Distribution Mains	23,821	5,625	0	5,625
333	Services	1,866	862	0	862
334	Meters and Meter Installations	(17,743)	673	0	673
335	Hydrants	3	(0)	0	(0)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	39	(0)	0	(0)
340	Office Furniture and Equip	5,654	1,319	5,013	6,333
341	Transportation Equipment	1,794	235	1,705	1,940
342	Stores Equipment	43	4	45	50
343	Tools, Shop and Garage Equip.	887	84	877	961
344	Laboratory Equipment	239	26	206	232
345	Power Operated Equipment	1,603	99	1,404	1,503
346	Communication Equipment	1,046	304	992	1,297
347	Miscellaneous Equipment	229	37	216	254
348	Other Tangible Plant	1	3	13	16
Total Water Plant Accumulated Depreciation		38,203	13,210	15,918	29,128

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

YEAR OF REPORT
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UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Osceola / Intercession City

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	140
304	Structures and Improvements	18 (4)	0	2,152 (2,3)	2,170	7,840
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	7,816
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	3 (2)	3	0
310	Power Generation Equipment	0	0	0	0	4,905
311	Pumping Equipment	0	0	0	0	(2,126)
320	Water Treatment Equipment	0	0	190 (2)	190	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	7,166
331	Transmission and Distribution Mains	7,695	0	0	7,695	21,751
333	Services	0	0	0	0	2,728
334	Meters and Meter Installations	661	0	0	661	(17,731)
335	Hydrants	0	0	3 (2)	3	0
336	Backflow Prevention Devices	0	0	39 (2)	39	0
339	Other Plant and Miscellaneous Equipment	603 (4)	0	5,761 (3)	6,365	5,622
340	Office Furniture and Equip	145 (4)	32 (4)	1,816 (3)	1,929	1,805
341	Transportation Equipment	0	0	52 (3)	52	41
342	Stores Equipment	10 (4)	0	1,068 (3)	1,078	770
343	Tools, Shop and Garage Equip.	4 (4)	0	292 (3)	295	176
344	Laboratory Equipment	41 (4)	0	1,635 (3)	1,676	1,430
345	Power Operated Equipment	2 (4)	0	1,345 (3)	1,347	996
346	Communication Equipment	5 (4)	0	332 (3)	337	145
347	Miscellaneous Equipment	0 (4)	0	2	2	16
348	Other Tangible Plant					
	Total Water Plant Accumulated Depreciation	9,184	32	14,690	23,842	43,489

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Intercession City

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		19,423
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	191
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>191</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>19,614</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: Osceola / Intercession City

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			191
Total Credits			<u>191</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	243
Debits during year: Accruals charge to Account 272 Other debits (specify):	664
Total Debits	<u>664</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>907</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

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
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SYSTEM NAME: Osceola / Intercession City

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	239	240	105,103
461.2	Metered Sales to Commercial Customers	14	14	9,553
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
462	Total Metered Sales	<u>253</u>	<u>254</u>	<u>114,656</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>253</u>	<u>254 (7)</u>	<u>114,656</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,860
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			647
	Total Other Water Revenues			2,507
	Total Water Operating Revenues			<u>117,163</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Intercession City

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	15,888	1,229	185
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	5,200 (5)	404	61
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,171	2,057	0
616	Fuel for Power Purchased	142	142	X X X X X X
618	Chemicals	753	0	X X X X X X
620	Materials and Supplies	2,527	2	1,996
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	137	0	0
633	Contractual Services - Legal	342	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,303	0	0
636	Contractual Services - Other	4,044	0	0
641	Rental of Building/Real Property	232	0	0
642	Rental of Equipment	15	0	0
650	Transportation Expenses	874	1	0
656	Insurance - Vehicle	122	0	0
657	Insurance - General Liability	260	0	0
658	Insurance - Workmans's Comp	205 (5)	13	2
659	Insurance - Other	33	0	0
660	Advertising Expense	77	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	895	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	261	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	418	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,456	1,096	0
	Total Water Utility Expenses	40,356	4,944	2,244

SYSTEM NAME: Osceola / Intercession City

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	6,581	998	2,287	2,101	1,021	1,486
603	0	0	0	0	0	0
604	2,163	328	752	691	338	464
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	110
616	0	X X X X X X	0	X X X X X X	0	0
618	753	0	0	0	0	0
620	18	68	17	7	133	287
631	0	0	0	0	0	0
632	0	0	0	0	0	137
633	0	0	0	0	0	342
634	0	0	0	0	0	0
635	2,303	0	0	0	0	0
636	0	150	0	0		3,894
641	0	0	0	0	39	193
642	0	0	0	0	3	13
650	0	0	427	0	1	446
656	0	0	0	0	0	122
657	0	0	0	0	0	260
658	68	10	24	22	11	57
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	77
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	895
667	0	0	0	0	0	261
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	418	0
675	0	0	0	0	905	1,455
	11,886	1,555	3,506	2,820	2,873	10,529

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)	191,949
	Less:		
	Nonused and Useful Plant (1)		31,529
108.1	Accumulated Depreciation	W-6(b)	61,582
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	43,389
252	Advances for Construction	F-21	0
	Subtotal		55,449
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	23,392
	Subtotal		78,841
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		10,066
	Other (Specify):		
	Deferred Taxes		369
	Regulatory Assets		7,783
	WATER RATE BASE		97,060
	WATER OPERATING INCOME	W-3	9,995
	ACHIEVED RATE OF RETURN		<u>10.30%</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 / Interlachen Lake/Park Manor

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	79,797
469	Less: Guaranteed Revenue and AFPI	W-9	431
	Net Operating Revenues		<u>79,366</u>
401	Operating Expenses	W-10(a)	50,170
403	Depreciation Expense	W-6(a)	7,717
	Less: Amortization Of CIAC	W-8(a)	1,477
	Net Depreciation Expense		<u>6,240</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		3,591
408.11	Property Taxes		2,764
408.12	Payroll Taxes		1,706
408.13	Other Taxes and Licenses		13
	Total Taxes Other Than Income		8,074
409.1	Income Taxes		5,057
410.1	Deferred Federal Income Taxes		(57)
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		(113)
	Utility Operating Expenses		69,371
	Utility Operating Income		9,995
	Add Back:		
469	Guaranteed Revenues (and AFPI)		431
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>10,426</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Interlachen Lake/Park Manor

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	4,712	594	(406)	4,900
304	Structures and Improvements	27,456	6,272	(6,186)	27,542
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	23,767	0	(855)	22,912
311	Pumping Equipment	6,157	2,208	0	8,365
320	Water Treatment Equipment	1,683	0	0	1,683
330	Distribution Reservoirs and Standpipes	23,297	0	0	23,297
331	Transmission and Distribution Mains	57,107	0	0	57,107
333	Services	8,239	0	0	8,239
334	Meters and Meter Installations	19,353	276	(3,940)	15,689
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	9,760	9,729	(9,760)	9,729
341	Transportation Equipment	1,924	1,863	(1,924)	1,863
342	Stores Equipment	77	78	(77)	78
343	Tools, Shop and Garage Equip.	1,598	1,732	(1,598)	1,732
344	Laboratory Equipment	496	402	(496)	402
345	Power Operated Equipment	2,344	2,032	(2,344)	2,032
346	Communication Equipment	3,695	3,216	(3,695)	3,216
347	Miscellaneous Equipment	735	602	(735)	602
348	Other Tangible Plant	0	60	0	60
	Total Water Plant	194,900	29,065	(32,016)	191,949

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Putnam / Interlachen Lake/Park Man

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	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
303	Land and Land Rights	4,900	X X X X X X X	5,089	4,306	0	594
304	Structures and Improvements	27,542	X X X X X X X	0	16,181	0	6,272
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	2,500	X 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 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	22,912	X X X X X X X	22,912	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	8,365	X X X X X X X	3,945	0	4,420	X X X X X X X
320	Water Treatment Equipment	1,683	X X X X X X X	X X X X X X X	1,683	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	23,297	X X X X X X X	X X X X X X X	X X X X X X X	23,297	X X X X X X X
331	Transmission and Distribution Mains	57,107	X X X X X X X	X X X X X X X	X X X X X X X	57,107	X X X X X X X
333	Services	8,239	X X X X X X X	X X X X X X X	X X X X X X X	8,239	X X X X X X X
334	Meters and Meter Installations	15,689	X X X X X X X	X X X X X X X	X X X X X X X	15,689	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	9,729	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	9,729
341	Transportation Equipment	1,863	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,863
342	Stores Equipment	78	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	78
343	Tools, Shop and Garage Equip.	1,732	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,732
344	Laboratory Equipment	402	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	402
345	Power Operated Equipment	2,032	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,032
346	Communication Equipment	3,216	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	3,216
347	Miscellaneous Equipment	602	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	602
348	Other Tangible Plant	60	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	60
	Total Water Plant	191,949	0	34,446	22,170	108,752	26,581

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 / Interlachen Lake/Park 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: Putnam / Interlachen Lake/Park Manor

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	0	0	0	0
304	Structures and Improvements	7,565	834	673	1,507
305	Collecting and Impounding Reservoirs	(4,986)	(0)	4,986	4,986
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(3,403)	83	118	201
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1	0	0	0
310	Power Generation Equipment	4,744	1,167	0	1,167
311	Pumping Equipment	2,797	364	166	530
320	Water Treatment Equipment	(3,340)	77	0	77
330	Distribution Reservoirs and Standpipes	9,498	629	548	1,177
331	Transmission and Distribution Mains	20,550	1,331	0	1,331
333	Services	3,251	206	0	206
334	Meters and Meter Installations	7,295	889	0	889
335	Hydrants	4	(0)	0	(0)
336	Backflow Prevention Devices	17	0	0	0
339	Other Plant and Miscellaneous Equipment	5,654	1,335	5,073	6,407
340	Office Furniture and Equip	1,794	238	1,725	1,963
341	Transportation Equipment	43	4	46	50
342	Stores Equipment	887	85	887	972
343	Tools, Shop and Garage Equip.	239	26	209	235
344	Laboratory Equipment	1,603	101	1,420	1,521
345	Power Operated Equipment	1,046	308	1,004	1,312
346	Communication Equipment	229	38	219	257
347	Miscellaneous Equipment	1	3	14	17
348	Other Tangible Plant				
	Total Water Plant Accumulated Depreciation	55,489	7,717	17,089	24,806

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Putnam / Interlachen Lake/Park Manor

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	0
304	Structures and Improvements	18 (4)	0	639 (2,3)	657	8,415
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	(3,202)
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	1 (2)	1	0
310	Power Generation Equipment	855	0	0	855	5,056
311	Pumping Equipment	0	0	0	0	3,327
320	Water Treatment Equipment	0	0	139 (2)	139	(3,402)
330	Distribution Reservoirs and Standpipes	0	0	0	0	10,675
331	Transmission and Distribution Mains	0	0	0	0	21,881
333	Services	0	0	0	0	3,457
334	Meters and Meter Installations	3,940	0	0	3,940	4,244
335	Hydrants	0	0	4 (2)	4	0
336	Backflow Prevention Devices	0	0	17 (2)	17	0
339	Other Plant and Miscellaneous Equipment	610 (4)	0	5,763 (3)	6,373	5,688
340	Office Furniture and Equip	147 (4)	0	1,816 (3)	1,931	1,826
341	Transportation Equipment	0 (4)	32 (4)	52 (3)	52	42
342	Stores Equipment	10 (4)	0	1,070 (3)	1,081	779
343	Tools, Shop and Garage Equip.	4 (4)	0	292 (3)	296	178
344	Laboratory Equipment	41 (4)	0	1,636 (3)	1,677	1,447
345	Power Operated Equipment	2 (4)	0	1,348 (3)	1,351	1,007
346	Communication Equipment	5 (4)	0	333 (3)	338	147
347	Miscellaneous Equipment	0 (4)	0	2 (3)	2	16
348	Other Tangible Plant	0	0			
Total Water Plant Accumulated Depreciation		5,634	32	13,112	18,713	61,582

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Putnam / Interlachen Lake/Park Manor

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		38,589
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	4,800
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>4,800</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>43,389</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: Putnam / Interlachen Lake/Park 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)
New Connections	4	1,200 AVERAGE	4,800
Total Credits			<u>4,800</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	21,915
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,477
Total Debits	<u>1,477</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>23,392</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
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SYSTEM NAME: Putnam / Interlachen Lake/Park 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	249	253	71,303
461.2	Metered Sales to Commercial Customers	4	4	5,375
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>253</u>	<u>257</u>	<u>76,678</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>253</u>	<u>257 (7)</u>	<u>76,678</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			431
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			2,350
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			338
	Total Other Water Revenues			3,119
	Total Water Operating Revenues			<u>79,797</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Putnam / Interlachen Lake/Park 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	15,213	1,335	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	4,977 (5)	439	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,677	2,435	0
616	Fuel for Power Purchased	867	867	X X X X X X
618	Chemicals	1,231	0	X X X X X X
620	Materials and Supplies	4,327	2	2,489
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	138	0	0
633	Contractual Services - Legal	346	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,489	0	0
636	Contractual Services - Other	4,092	0	0
641	Rental of Building/Real Property	234	0	0
642	Rental of Equipment	74	0	0
650	Transportation Expenses	6,727	1	0
656	Insurance - Vehicle	124	0	0
657	Insurance - General Liability	263	0	0
658	Insurance - Workmans's Comp	199 (5)	14	0
659	Insurance - Other	33	0	0
660	Advertising Expense	77	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	906	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	264	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	423	X X X X X X	X X X X X X
675	Miscellaneous Expenses	4,489	2,101	0
	Total Water Utility Expenses	50,170	7,194	2,489

SYSTEM NAME: Putnam / Interlachen Lake/Park 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	6,712	854	423	3,352	1,033	1,504
603	0	0	0	0	0	0
604	2,206	281	139	1,102	342	469
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	126	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	1,231	0	0	0	0	0
620	40	561	0	811	134	290
631	0	0	0	0	0	0
632	0	0	0	0	0	138
633	0	0	0	0	0	346
634	0	0	0	0	0	0
635	2,489	0	0	0	0	0
636	0	152	0	0		3,940
641	0	0	0	0	40	195
642	0	0	0	58	3	13
650	0	0	6,274	0	1	451
656	0	0	0	0	0	124
657	0	0	0	0	0	263
658	69	9	4	35	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	77
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	906
667	0	0	0	0	0	264
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	423	0
675	0	0	0	0	916	1,472
	12,873	1,856	6,840	5,357	2,907	10,653

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)	33,046
Less:			
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	15,376
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	10,649
252	Advances for Construction	F-21	0
Subtotal			7,022
Additions:			
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	5,173
Subtotal			12,195
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		4,246
	Other (Specify):		
	Deferred Taxes		(920)
	Regulatory Assets		3,439
WATER RATE BASE			18,960
WATER OPERATING INCOME			W-3 (3,619)
ACHIEVED RATE OF RETURN			<u>(19.09%)</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 / Jungle Den

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	19,519
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>19,519</u>
401	Operating Expenses	W-10(a)	21,193
403	Depreciation Expense	W-6(a)	1,695
	Less: Amortization Of CIAC	W-8(a)	365
	Net Depreciation Expense		<u>1,330</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		878
408.11	Property Taxes		444
408.12	Payroll Taxes		263
408.13	Other Taxes and Licenses		6
	Total Taxes Other Than Income		1,591
409.1	Income Taxes		(1,044)
410.1	Deferred Federal Income Taxes		88
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		(20)
	Utility Operating Expenses		23,138
	Utility Operating Income		(3,619)
	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>(3,619)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Volusia / Jungle Den

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	173	0	0	173
303	Land and Land Rights	744	266	(183)	827
304	Structures and Improvements	2,788	2,805	(2,787)	2,806
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	1,565	0	0	1,565
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	11,663	0	0	11,663
333	Services	1,212	0	0	1,212
334	Meters and Meter Installations	6,151	0	(173)	5,978
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	4,398	4,353	(4,398)	4,353
341	Transportation Equipment	867	834	(867)	834
342	Stores Equipment	34	35	(34)	35
343	Tools, Shop and Garage Equip.	720	775	(720)	775
344	Laboratory Equipment	223	180	(223)	180
345	Power Operated Equipment	1,056	909	(1,056)	909
346	Communication Equipment	1,665	1,439	(1,665)	1,439
347	Miscellaneous Equipment	331	269	(331)	269
348	Other Tangible Plant	0	27	0	27
	Total Water Plant	33,590	11,893	(12,437)	33,046

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Volusia / Jungle Den

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	173	173	X	X	X	X
303	Land and Land Rights	827	X	X	X	X	X
304	Structures and Improvements	2,806	X	0	561	0	266
305	Collecting and Impounding Reservoirs	0	X	0	X	X	2,806
306	Lake, River and Other Intakes	0	X	0	X	X	X
307	Wells and Springs	0	X	0	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	1,565	X	1,565	X	X	X
310	Power Generation Equipment	0	X	0	X	X	X
311	Pumping Equipment	0	X	0	0	0	X
320	Water Treatment Equipment	0	X	X	0	X	X
330	Distribution Reservoirs and Standpipes	0	X	X	X	0	X
331	Transmission and Distribution Mains	11,663	X	X	X	11,663	X
333	Services	1,212	X	X	X	1,212	X
334	Meters and Meter Installations	5,978	X	X	X	5,978	X
335	Hydrants	0	X	X	X	0	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc Equipment	0	X	X	X	0	X
340	Office Furniture and Equip	4,353	X	X	X	X	4,353
341	Transportation Equipment	834	X	X	X	X	834
342	Stores Equipment	35	X	X	X	X	35
343	Tools, Shop and Garage Equip	775	X	X	X	X	775
344	Laboratory Equipment	180	X	X	X	X	180
345	Power Operated Equipment	909	X	X	X	X	909
346	Communication Equipment	1,439	X	X	X	X	1,439
347	Miscellaneous Equipment	269	X	X	X	X	269
348	Other Tangible Plant	27	X	X	X	X	27
	Total Water Plant	33,046	173	1,565	561	18,853	11,894

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: Volusia / Jungle Den

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: Volusia / Jungle Den

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	19	4	0	4
304	Structures and Improvements	246	85	236 (3)	321
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	4	(1)	0	(1)
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	806	45	0	45
310	Power Generation Equipment	1	(0)	0	(0)
311	Pumping Equipment	172	(0)	0	(0)
320	Water Treatment Equipment	15	0	0	0
330	Distribution Reservoirs and Standpipes	3	(0)	0	(0)
331	Transmission and Distribution Mains	6,207	272	0	272
333	Services	581	30	0	30
334	Meters and Meter Installations	2,019	303	0	303
335	Hydrants	1	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	3	0	0	0
340	Office Furniture and Equip	2,548	597	2,270 (3)	2,867
341	Transportation Equipment	809	106	772 (3)	879
342	Stores Equipment	19	2	21 (3)	22
343	Tools, Shop and Garage Equip.	400	38	397 (3)	435
344	Laboratory Equipment	108	12	93 (3)	105
345	Power Operated Equipment	722	45	636 (3)	681
346	Communication Equipment	471	138	449 (3)	587
347	Miscellaneous Equipment	103	17	98 (3)	115
348	Other Tangible Plant	0	1	6 (3)	7
Total Water Plant Accumulated Depreciation		15,257	1,695	4,978	6,672

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Volusia / Jungle Den

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	23
304	Structures and Improvements	8 (4)	0	277 (2,3)	285	282
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	4	4	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	851
310	Power Generation Equipment	0	0	1 (2)	1	0
311	Pumping Equipment	0	0	172 (2)	172	0
320	Water Treatment Equipment	0	0	15 (2)	15	0
330	Distribution Reservoirs and Standpipes	0	0	3 (2)	3	0
331	Transmission and Distribution Mains	0	0	0	0	6,479
333	Services	0	0	0	0	611
334	Meters and Meter Installations	173	0	0	173	2,149
335	Hydrants	0	0	1 (2)	1	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	3 (2)	3	0
340	Office Furniture and Equip	273 (4)	0	2,597 (3)	2,870	2,545
341	Transportation Equipment	66 (4)	14 (4)	819 (3)	870	817
342	Stores Equipment	0 (4)	0	23 (3)	23	19
343	Tools, Shop and Garage Equip.	5 (4)	0	482 (3)	487	348
344	Laboratory Equipment	2 (4)	0	132 (3)	134	80
345	Power Operated Equipment	18 (4)	0	737 (3)	755	648
346	Communication Equipment	1 (4)	0	606 (3)	607	451
347	Miscellaneous Equipment	2 (4)	0	150 (3)	152	66
348	Other Tangible Plant	0 (4)	0	0 (3)	0	7
Total Water Plant Accumulated Depreciation		548	14	6,021	6,554	15,376

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		10,649
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>10,649</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

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	4,808
Debits during year: Accruals charge to Account 272 Other debits (specify):	365
Total Debits	<u>365</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>5,173</u></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

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

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	114	114	19,213
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>114</u>	<u>114</u>	<u>19,213</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	1	51
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>114</u>	<u>115 (7)</u>	<u>19,264</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			315
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(60)
	Total Other Water Revenues			255
	Total Water Operating Revenues			<u>19,519</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Volusia / Jungle Den

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	3,090	515	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,005 (5)	169	0
610	Purchased Water	10,989	10,989	X X X X X X
615	Purchased Power	52	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	(2,152)	1	(4,852)
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	62	0	0
633	Contractual Services - Legal	155	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	1,246	0	0
636	Contractual Services - Other	1,831	0	0
641	Rental of Building/Real Property	105	0	0
642	Rental of Equipment	7	0	0
650	Transportation Expenses	2,281	0	0
656	Insurance - Vehicle	55	0	0
657	Insurance - General Liability	118	0	0
658	Insurance - Workmans's Comp	51 (5)	5	0
659	Insurance - Other	15	0	0
660	Advertising Expense	35	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	405	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	118	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	189	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,537	468	0
	Total Water Utility Expenses	21,193	12,148	(4,852)

SYSTEM NAME: Volusia / Jungle Den

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	938	0	112	390	462	673
603						
	0	0	0	0	0	0
604	308	0	37	128	153	210
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	50
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	2,461	0	48	60	130
631	0	0	0	0	0	0
632	0	0	0	0	0	62
633	0	0	0	0	0	155
634	0	0	0	0	0	0
635	1,246	0	0	0	0	0
636	0	68	0	0		1,763
641	0	0	0	0	18	87
642	0	0	0	0	1	6
650	0	0	2,079	0	0	202
656	0	0	0	0	0	55
657	0	0	0	0	0	118
658	10	0	1	4	5	26
659	0	0	0	0	0	15
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	35
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	405
667	0	0	0	0	0	118
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	189	0
675	0	0	0	0	410	659
	<u>2,502</u>	<u>2,529</u>	<u>2,229</u>	<u>570</u>	<u>1,301</u>	<u>4,767</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 / Keystone Club 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)	298,202
Less:			
	Nonused and Useful Plant (1)		68,899
108.1	Accumulated Depreciation	W-6(b)	71,517
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	20,665
252	Advances for Construction	F-21	0
	Subtotal		137,121
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,990
	Subtotal		139,111
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		6,422
	Other (Specify):		
	Deferred Taxes		(7,403)
	Regulatory Asset		3,775
	WATER RATE BASE		141,906
	WATER OPERATING INCOME	W-3	11,034
	ACHIEVED RATE OF RETURN		<u>7.78%</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 / Keystone Club Estates

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	65,643
469	Less: Guaranteed Revenue and AFPI	W-9	786
Net Operating Revenues			64,857
401	Operating Expenses	W-10(a)	32,010
403	Depreciation Expense	W-6(a)	9,623
	Less: Amortization of CIAC	W-8(a)	877
Net Depreciation Expense			8,746
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		2,954
408.11	Property Taxes		3,588
408.12	Payroll Taxes		1,170
408.13	Other Taxes and Licenses		9
Total Taxes Other Than Income			7,721
409.1	Income Taxes		4,826
410.1	Deferred Federal Income Taxes		693
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		(173)
Utility Operating Expenses			53,823
Utility Operating Income			11,034
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	786
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>11,820</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Keystone Club 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	1,533	0	0	1,533
303	Land and Land Rights	13,462	380	(262)	13,580
304	Structures and Improvements	21,571	4,001	(3,985)	21,587
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	42,200	0	0	42,200
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	3,780	0	0	3,780
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	29,002	4,144	0	33,146
320	Water Treatment Equipment	(11,831)	0	11,831	0
330	Distribution Reservoirs and Standpipes	61,060	0	(7,500)	53,560
331	Transmission and Distribution Mains	93,005	0	0	93,005
333	Services	12,011	0	0	12,011
334	Meters and Meter Installations	8,400	234	(201)	8,433
335	Hydrants	2,786	0	0	2,786
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	6,288	6,208	(6,288)	6,208
340	Office Furniture and Equip	1,240	1,189	(1,240)	1,189
341	Transportation Equipment	49	50	(49)	50
342	Stores Equipment	1,029	1,105	(1,029)	1,105
343	Tools, Shop and Garage Equip.	319	257	(319)	257
344	Laboratory Equipment	1,510	1,297	(1,510)	1,297
345	Power Operated Equipment	2,380	2,052	(2,380)	2,052
346	Communication Equipment	474	384	(474)	384
347	Miscellaneous Equipment	0	39	0	39
348	Other Tangible Plant	0	0	0	0
	Total Water Plant	290,268	21,340	(13,406)	298,202

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP
SYSTEM NAME: Bradford / Keystone Club Estates

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	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	1,533	1,533	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	13,580	XXXXXX	0	13,201	0	379
304	Structures and Improvements	21,587	XXXXXX	1,000	16,585	0	4,002
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	42,200	XXXXXX	42,200	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	3,780	XXXXXX	3,780	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	33,146	XXXXXX	31,946	1,200	0	XXXXXX
320	Water Treatment Equipment	0	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	53,560	XXXXXX	XXXXXX	XXXXXX	53,560	XXXXXX
331	Transmission and Distribution Mains	93,005	XXXXXX	XXXXXX	XXXXXX	93,005	XXXXXX
333	Services	12,011	XXXXXX	XXXXXX	XXXXXX	12,011	XXXXXX
334	Meters and Meter Installations	8,433	XXXXXX	XXXXXX	XXXXXX	8,433	XXXXXX
335	Hydrants	2,786	XXXXXX	XXXXXX	XXXXXX	2,786	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc Equipment	6,208	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
340	Office Furniture and Equip	1,189	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,208
341	Transportation Equipment	50	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,189
342	Stores Equipment	1,105	XXXXXX	XXXXXX	XXXXXX	XXXXXX	50
343	Tools, Shop and Garage Equip.	257	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,105
344	Laboratory Equipment	1,297	XXXXXX	XXXXXX	XXXXXX	XXXXXX	257
345	Power Operated Equipment	2,052	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,297
346	Communication Equipment	384	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,052
347	Miscellaneous Equipment	39	XXXXXX	XXXXXX	XXXXXX	XXXXXX	384
348	Other Tangible Plant	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	39
	Total Water Plant	298,202	1,533	78,926	30,986	169,795	16,962

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 / Keystone Club 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.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Keystone Club Estates

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	515	39	0	39
304	Structures and Improvements	3,660	654	337 (3)	991
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	15,387	1,405	0	1,405
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	163	108	0	108
310	Power Generation Equipment	315	0	0	0
311	Pumping Equipment	10,691	1,554	0	1,554
320	Water Treatment Equipment	(11,214)	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	3,841	1,548	0	1,548
331	Transmission and Distribution Mains	25,878	2,167	0	2,167
333	Services	3,199	300	0	300
334	Meters and Meter Installations	283	421	0	421
335	Hydrants	303	62	0	62
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	7	(0)	0	(0)
340	Office Furniture and Equip	3,643	852	3,237 (3)	4,089
341	Transportation Equipment	1,156	152	1,101 (3)	1,253
342	Stores Equipment	27	3	29 (3)	32
343	Tools, Shop and Garage Equip.	572	54	566 (3)	620
344	Laboratory Equipment	154	17	133 (3)	150
345	Power Operated Equipment	1,033	64	906 (3)	971
346	Communication Equipment	674	197	641 (3)	837
347	Miscellaneous Equipment	148	24	140 (3)	164
348	Other Tangible Plant	1	2	9 (3)	11
	Total Depreciation Water Plant In Service	60,436	9,623	7,099	16,721

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Keystone Club 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	554
304	Structures and Improvements	12 (4)	0	388 (3)	400	4,251
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	16,792
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	271
310	Power Generation Equipment	0	0	315 (2)	315	0
311	Pumping Equipment	0	0	0	0	12,245
320	Water Treatment Equipment	(11,831) (16)	0	617 (2)	(11,214)	0
330	Distribution Reservoirs and Standpipes	7,500	0	0	7,500	(2,111)
331	Transmission and Distribution Mains	0	0	0	0	28,045
333	Services	0	0	0	0	3,499
334	Meters and Meter Installations	201	0	0	201	503
335	Hydrants	0	0	0	0	365
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	7 (2)	7	0
340	Office Furniture and Equip	389 (4)	0	3,712 (3)	4,102	3,630
341	Transportation Equipment	94 (4)	21 (4)	1,170 (3)	1,243	1,165
342	Stores Equipment	0 (4)	0	32 (3)	32	26
343	Tools, Shop and Garage Equip.	7 (4)	0	689 (3)	695	497
344	Laboratory Equipment	2 (4)	0	188 (3)	190	113
345	Power Operated Equipment	26 (4)	0	1,054 (3)	1,080	924
346	Communication Equipment	2 (4)	0	867 (3)	868	643
347	Miscellaneous Equipment	3 (4)	0	214 (3)	218	94
348	Other Tangible Plant	0 (4)	0	2 (3)	2	10
	Total Depreciation Water Plant In Service	(3,595)	21	9,256	5,640	71,517

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Keystone Club Estates

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		18,767
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,898
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		1,898
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>20,665</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 / Keystone Club 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	2	949 Average	1,898
Total Credits			<u>1,898</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	1,113
Debits during year: Accruals charge to Account 272 Other debits (specify):	877
Total Debits	877
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>1,990</u>

**YEAR OF REPORT
DECEMBER 31, 2000**

SYSTEM NAME: Bradford / Keystone Club Estates

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 / Keystone Club 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	163	164	63,793
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
Total Metered Sales		163	164	\$63,793
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>163</u>	<u>164</u> (7)	<u>\$63,793</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$786
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			630
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			434
Total Other Water Revenues				\$1,850
Total Water Operating Revenues				<u>\$65,643</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Bradford / Keystone Club 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	10,313	774	81
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,375 (5)	254	27
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,237	2,163	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	381	0	X X X X X X
620	Materials and Supplies	3,087	2	756
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	88	0	0
633	Contractual Services - Legal	221	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	2,835	0	0
636	Contractual Services - Other	2,612	0	0
641	Rental of Building/Real Property	150	0	0
642	Rental of Equipment	453	0	0
650	Transportation Expenses	2,237	1	0
656	Insurance - Vehicle	79	0	0
657	Insurance - General Liability	168	0	0
658	Insurance - Workman's Compensation	133 (5)	8	1
659	Insurance - Other	21	0	0
660	Advertising Expense	49	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	318	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	168	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	270	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,815	1,291	0
	Total Water Utility Expenses	32,010	4,493	864

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	3,868	692	2,091	1,188	659	959
603						
	0	0	0	0	0	0
604	1,271	227	687	391	218	299
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	71
616	0	X X X X X X	0	X X X X X X	0	0
618	381	0	0	0	0	0
620	85	21	247	1,705	86	185
631	0	0	0	0	0	0
632	0	0	0	0	0	88
633	0	0	0	0	0	221
634	0	0	0	0	0	0
635	2,835	0	0	0	0	0
636	0	98	0	0		2,514
641	0	0	0	0	25	124
642	0	0	0	443	2	8
650	0	0	1,948	0	0	288
656	0	0	0	0	0	79
657	0	0	0	0	0	168
658						
	40	7	22	12	7	37
659	0	0	0	0	0	21
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	49
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	318
667	0	0	0	0	0	168
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	270	0
675	0	0	0	0	584	939
	8,480	1,045	4,995	3,739	1,855	6,538

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Citrus / Lakeside

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)	360,402
Less:			
	Nonused and Useful Plant (1)		19,656
108.1	Accumulated Depreciation	W-6(b)	82,954
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	98,005
252	Advances for Construction	F-21	0
Subtotal			159,787
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	3,333
Subtotal			163,120
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		9,157
	Other (Specify):		
	Deferred Taxes		(10,986)
	Regulatory Asset		10,631
WATER RATE BASE			171,923
WATER OPERATING INCOME			W-3 12,544
ACHIEVED RATE OF RETURN			<u>7.30%</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

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)	1,945,173
	Less:		
	Nonused and Useful Plant (1)		177,145
108.1	Accumulated Depreciation	W-6(b)	371,986
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	164,274
252	Advances for Construction	F-21	0
	Subtotal		1,231,768
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	60,916
	Subtotal		1,292,684
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		40,874
	Other (Specify):		
	Deferred Taxes		(42,306)
	Regulatory Assets		409
	WATER RATE BASE		1,291,661
	WATER OPERATING INCOME	W-3	101,588
	ACHIEVED RATE OF RETURN		<u>7.86%</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: Clay / Keystone Heights

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	426,910
469	Less: Guaranteed Revenue and AFPI	W-9	4,166
Net Operating Revenues			<u>422,744</u>
401	Operating Expenses	W-10(a)	203,722
403	Depreciation Expense	W-6(a)	57,653
	Less: Amortization Of CIAC	W-8(a)	5,959
Net Depreciation Expense			<u>51,694</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		19,211
408.11	Property Taxes		5,763
408.12	Payroll Taxes		8,157
408.13	Other Taxes and Licenses		54
Total Taxes Other Than Income			33,184
409.1	Income Taxes		29,798
410.1	Deferred Federal Income Taxes		3,926
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		(1,169)
Utility Operating Expenses			321,156
Utility Operating Income			101,588
Add Back:			
469	Guaranteed Revenues (and AFPI)		4,166
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		12,358
Total Utility Operating Income			<u><u>118,112</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Keystone Heights

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS/ TRANSFERS (e)	CURRENT YEAR (f)
301	Organization	2,244	0	0	2,244
302	Franchises	1,092	0	0	1,092
303	Land and Land Rights	16,351	2,416	(1,656)	17,111
304	Structures and Improvements	52,691	25,497	(25,232)	52,956
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	26,817	0	0	26,817
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	61,310	0	0	61,310
310	Power Generation Equipment	22,584	0	0	22,584
311	Pumping Equipment	95,972	0	(5,403)	90,569
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	11,207	0	0	11,207
331	Transmission and Distribution Mains	1,261,417	5,495	(1,000)	1,265,912
333	Services	138,279	13,044	0	151,323
334	Meters and Meter Installations	70,412	6,435	(7,845)	69,002
335	Hydrants	92,801	80	0	92,881
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	39,813	39,560	(39,813)	39,560
341	Transportation Equipment	7,850	7,575	(7,850)	7,575
342	Stores Equipment	312	318	(312)	318
343	Tools, Shop and Garage Equip.	6,518	7,042	(6,518)	7,042
344	Laboratory Equipment	2,022	1,635	(2,022)	1,635
345	Power Operated Equipment	9,560	8,262	(9,560)	8,262
346	Communication Equipment	15,071	13,078	(15,071)	13,078
347	Miscellaneous Equipment	2,998	2,449	(2,998)	2,449
348	Other Tangible Plant	0	246	0	246
	Total Water Plant	1,937,321	133,132	(125,280)	1,945,173

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Clay / Keystone Heights

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	2,244	2,244	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	1,092	1,092	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	17,111	X X X X X X	14,695	0	0	2,416
304	Structures and Improvements	52,956	X X X X X X	8,000	19,455	0	25,501
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	26,817	X X X X X X	26,817	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	61,310	X X X X X X	61,310	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	22,584	X X X X X X	22,584	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	90,569	X X X X X X	84,381	6,188	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	11,207	X X X X X X	X X X X X X	X X X X X X	11,207	X X X X X X
331	Transmission and Distribution Mains	1,265,912	X X X X X X	X X X X X X	X X X X X X	1,265,912	X X X X X X
333	Services	151,323	X X X X X X	X X X X X X	X X X X X X	151,323	X X X X X X
334	Meters and Meter Installations	69,002	X X X X X X	X X X X X X	X X X X X X	69,002	X X X X X X
335	Hydrants	92,881	X X X X X X	X X X X X X	X X X X X X	92,881	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	39,560	X X X X X X	X X X X X X	X X X X X X	X X X X X X	39,560
341	Transportation Equipment	7,575	X X X X X X	X X X X X X	X X X X X X	X X X X X X	7,575
342	Stores Equipment	318	X X X X X X	X X X X X X	X X X X X X	X X X X X X	318
343	Tools, Shop and Garage Equip	7,042	X X X X X X	X X X X X X	X X X X X X	X X X X X X	7,042
344	Laboratory Equipment	1,635	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,635
345	Power Operated Equipment	8,262	X X X X X X	X X X X X X	X X X X X X	X X X X X X	8,262
346	Communication Equipment	13,078	X X X X X X	X X X X X X	X X X X X X	X X X X X X	13,078
347	Miscellaneous Equipment	2,449	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,449
348	Other Tangible Plant	246	X X X X X X	X X X X X X	X X X X X X	X X X X X X	246
Total Water Plant		1,945,173	3,336	217,787	25,643	1,590,325	108,082

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: Clay / Keystone Heights

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: Clay / Keystone Heights

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	981	83	0	83
304	Structures and Improvements	1,143	1,605	2,146	3,751
305	Collecting and Impounding Reservoirs	416	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	13,507	893	0	893
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	7,999	1,754	0	1,754
310	Power Generation Equipment	10,963	1,129	0	1,129
311	Pumping Equipment	22,198	4,528	0	4,528
320	Water Treatment Equipment	3,609	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	(40,461)	303	0	303
331	Transmission and Distribution Mains	244,136	29,488	3,892	33,380
333	Services	25,117	3,630	753	4,383
334	Meters and Meter Installations	(10,632)	3,486	0	3,486
335	Hydrants	12,721	2,062	80	2,142
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	78	(0)	0	(0)
340	Office Furniture and Equip	23,062	5,428	20,626	26,054
341	Transportation Equipment	7,318	968	7,016	7,983
342	Stores Equipment	174	17	187	204
343	Tools, Shop and Garage Equip.	3,620	346	3,607	3,954
344	Laboratory Equipment	974	107	849	955
345	Power Operated Equipment	6,538	409	5,776	6,185
346	Communication Equipment	4,268	1,253	4,082	5,335
347	Miscellaneous Equipment	934	154	890	1,044
348	Other Tangible Plant	4	12	55	67
	Total Water Plant Accumulated Depreciation	338,667	57,653	49,958	107,611

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Clay / Keystone Heights

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	1,064
304	Structures and Improvements	74 (4)	0	2,455 (3)	2,530	2,365
305	Collecting and Impounding Reservoirs	0	0	416 (2)	416	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	14,400
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	9,753
310	Power Generation Equipment	0	0	0	0	12,092
311	Pumping Equipment	5,403	0	0	5,403	21,323
320	Water Treatment Equipment	0	0	3,609 (2)	3,609	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	(40,158)
331	Transmission and Distribution Mains	1,000	0	0	1,000	276,516
333	Services	0	0	0	0	29,500
334	Meters and Meter Installations	7,845	0	0	7,845	(14,991)
335	Hydrants	0	0	0	0	14,863
336	Backflow Prevention Devices	0	0	78 (2)	78	0
339	Other Plant and Miscellaneous Equipment	2,482 (4)	0	23,504 (3)	25,986	23,130
340	Office Furniture and Equip	597 (4)	131 (4)	7,409 (3)	7,875	7,427
341	Transportation Equipment	0 (4)	0	209 (3)	209	169
342	Stores Equipment	41 (4)	0	4,365 (3)	4,407	3,167
343	Tools, Shop and Garage Equip	15 (4)	0	1,191 (3)	1,206	723
344	Laboratory Equipment	167 (4)	0	6,671 (3)	6,838	5,885
345	Power Operated Equipment	10 (4)	0	5,497 (3)	5,506	4,096
346	Communication Equipment	22 (4)	0	1,357 (3)	1,379	599
347	Miscellaneous Equipment	0 (4)	0	7 (3)	7	64
348	Other Tangible Plant					
	Total Water Plant Accumulated Depreciation	17,656	131	56,768	74,293	371,986

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Keystone Heights

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		148,013
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	16,261
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		<u>16,261</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>164,274</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Keystone Heights

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	15	1,084 AVERAGE	16,261
Total Credits			<u>16,261</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	54,957
Debits during year: Accruals charge to Account 272 Other debits (specify):	5,959
Total Debits	<u>5,959</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>60,916</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Keystone Heights

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: Clay / Keystone Heights

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	901	914	283,019
461.2	Metered Sales to Commercial Customers	131	130	132,675
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>1,032</u>	<u>1,044</u>	<u>415,694</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	1	1,044
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>1,032</u>	<u>1,045 (7)</u>	<u>416,738</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			4,166
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			4,005
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			2,001
	Total Other Water Revenues			10,172
	Total Water Operating Revenues			<u>426,910</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Keystone Heights

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	70,907	21,597	422
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	23,214 (5)	7,099	139
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	16,630	16,160	0
616	Fuel for Power Purchased	274	274	X X X X X X
618	Chemicals	6,304	0	X X X X X X
620	Materials and Supplies	10,089	708	4,162
631	Contractual Services - Eng.	2	0	0
632	Contractual Services - Acct.	562	0	0
633	Contractual Services - Legal	1,406	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	4,552	0	0
636	Contractual Services - Other	21,584	0	0
641	Rental of Building/Real Property	5,323	0	0
642	Rental of Equipment	64	0	0
650	Transportation Expenses	15,396	3	0
656	Insurance - Vehicle	503	0	0
657	Insurance - General Liability	1,070	0	0
658	Insurance - Workmans's Comp	901 (5)	222	4
659	Insurance - Other	134	0	0
660	Advertising Expense	315	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	3,683	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	1,072	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	1,720	X X X X X X	X X X X X X
675	Miscellaneous Expenses	18,017	8,307	0
	Total Water Utility Expenses	<u>203,722</u>	<u>54,371</u>	<u>4,727</u>

SYSTEM NAME: Clay / Keystone Heights

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	10,187	1,163	15,759	11,464	4,202	6,114
603	0	0	0	0	0	0
604	3,349	382	5,180	3,768	1,389	1,907
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	451
616	0	X X X X X X	0	X X X X X X	0	0
618	6,304	0	0	0	0	0
620	162	966	321	2,044	546	1,180
631	0	0	0	0	0	2
632	0	0	0	0	0	562
633	0	0	0	0	0	1,406
634	0	0	0	0	0	0
635	4,552	0	0	0	0	0
636	0	5,563	0	0		16,021
641	0	0	4,370	0	161	792
642	0	0	0	0	11	52
650	0	0	13,557	0	3	1,833
656	0	0	0	0	0	503
657	0	0	0	0	0	1,070
658	105	12	162	118	43	234
659	0	0	0	0	0	134
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	315
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	3,683
667	0	0	0	0	0	1,072
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	1,720	0
675	0	0	0	0	3,724	5,986
	<u>24,659</u>	<u>8,087</u>	<u>39,349</u>	<u>17,394</u>	<u>11,819</u>	<u>43,316</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)	13,012
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	7,176
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	156
252	Advances for Construction	F-21	0
	Subtotal		5,680
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	(26)
	Subtotal		5,654
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		3,039
	Other (Specify):		
	Deferred Taxes		(325)
	Regulatory Assets		1,860
	WATER RATE BASE		10,228
	WATER OPERATING INCOME	W-3	(638)
	ACHIEVED RATE OF RETURN		<u>(6.24%)</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: Brevard / Kingswood

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	16,498
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>16,498</u>
401	Operating Expenses	W-10(a)	15,063
403	Depreciation Expense	W-6(a)	652
	Less: Amortization Of CIAC	W-8(a)	8
	Net Depreciation Expense		<u>644</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		742
408.11	Property Taxes		83
408.12	Payroll Taxes		486
408.13	Other Taxes and Licenses		3
	Total Taxes Other Than Income		<u>1,314</u>
409.1	Income Taxes		91
410.1	Deferred Federal Income Taxes		31
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		(7)
	Utility Operating Expenses		<u>17,136</u>
	Utility Operating Income		<u>(638)</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>(638)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Brevard / Kingswood

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	563	0	0	563
303	Land and Land Rights	1,154	136	(96)	1,194
304	Structures and Improvements	1,467	1,440	(1,467)	1,440
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	1,801	0	0	1,801
333	Services	410	0	0	410
334	Meters and Meter Installations	3,103	234	(259)	3,078
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	2,315	2,234	(2,315)	2,234
341	Transportation Equipment	456	428	(456)	428
342	Stores Equipment	18	18	(18)	18
343	Tools, Shop and Garage Equip.	379	398	(379)	398
344	Laboratory Equipment	118	92	(118)	92
345	Power Operated Equipment	556	466	(556)	466
346	Communication Equipment	876	738	(876)	738
347	Miscellaneous Equipment	174	138	(174)	138
348	Other Tangible Plant	0	14	0	14
	Total Water Plant	13,390	6,336	(6,714)	13,012

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Brevard / Kingswood

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	563	563	X	X	X	X
303	Land and Land Rights	1,194	X	X	X	X	X
304	Structures and Improvements	1,440	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	0	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	0	X	X	X	X	X
320	Water Treatment Equipment	0	X	X	X	X	X
330	Distribution Reservoirs and Standpipes	1,801	X	X	X	X	X
331	Transmission and Distribution Mains	410	X	X	X	X	X
333	Services	3,078	X	X	X	X	X
334	Meters and Meter Installations	0	X	X	X	X	X
335	Hydrants	0	X	X	X	X	X
336	Backflow Prevention Devices	0	X	X	X	X	X
339	Other Plant and Misc. Equipment	2,234	X	X	X	X	X
340	Office Furniture and Equip	428	X	X	X	X	X
341	Transportation Equipment	18	X	X	X	X	X
342	Stores Equipment	398	X	X	X	X	X
343	Tools, Shop and Garage Equip	92	X	X	X	X	X
344	Laboratory Equipment	466	X	X	X	X	X
345	Power Operated Equipment	738	X	X	X	X	X
346	Communication Equipment	138	X	X	X	X	X
347	Miscellaneous Equipment	14	X	X	X	X	X
348	Other Tangible Plant						
	Total Water Plant	13,012	563	0	0	6,347	6,102

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
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SYSTEM NAME: Brevard / Kingswood

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: Brevard / Kingswood

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	223	14	0	14
304	Structures and Improvements	155	44	121 (3)	165
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(588)	0	588 (2)	588
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	24	(0)	0	(0)
320	Water Treatment Equipment	74	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	10	(0)	0	(0)
331	Transmission and Distribution Mains	1,861	(60)	0	(60)
333	Services	394	10	0	10
334	Meters and Meter Installations	2,138	155	0	155
335	Hydrants	1	(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	1,341	306	1,165 (3)	1,471
341	Transportation Equipment	425	55	396 (3)	451
342	Stores Equipment	10	1	11 (3)	12
343	Tools, Shop and Garage Equip.	210	20	204 (3)	223
344	Laboratory Equipment	57	6	48 (3)	54
345	Power Operated Equipment	380	23	326 (3)	349
346	Communication Equipment	248	71	230 (3)	301
347	Miscellaneous Equipment	54	9	50 (3)	59
348	Other Tangible Plant	0	1	3 (3)	4
Total Water Plant Accumulated Depreciation		7,019	652	3,142	3,794

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Brevard / Kingswood

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	237
304	Structures and Improvements	4 (4)	0	171 (2,3)	175	145
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	24 (2)	24	0
320	Water Treatment Equipment	0	0	74 (2)	74	0
330	Distribution Reservoirs and Standpipes	0	0	10 (2)	10	0
331	Transmission and Distribution Mains	0	0	0	0	1,801
333	Services	0	0	0	0	404
334	Meters and Meter Installations	259	0	0	259	2,034
335	Hydrants	0	0	1 (2)	1	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	140 (4)	0	1,366 (3)	1,506	1,306
341	Transportation Equipment	34 (4)	7 (4)	430 (3)	456	419
342	Stores Equipment	0 (4)	0	12 (3)	12	10
343	Tools, Shop and Garage Equip.	2 (4)	0	252 (3)	254	179
344	Laboratory Equipment	1 (4)	0	69 (3)	70	41
345	Power Operated Equipment	9 (4)	0	388 (3)	397	332
346	Communication Equipment	1 (4)	0	317 (3)	318	231
347	Miscellaneous Equipment	1 (4)	0	78 (3)	79	34
348	Other Tangible Plant	0 (4)	0	0 (3)	0	4
Total Water Plant Accumulated Depreciation		451	7	3,193	3,637	7,176

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

W-6 (a)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Brevard / Kingswood

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		156
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>156</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Brevard / Kingswood

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	(34)
Debits during year: Accruals charge to Account 272 Other debits (specify):	8
Total Debits	<u>8</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u><u>(26)</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

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
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SYSTEM NAME: Brevard / Kingswood

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	60	59	15,986
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>60</u>	<u>59</u>	<u>15,986</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>59 (7)</u>	<u>15,986</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			535
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(23)
	Total Other Water Revenues			512
	Total Water Operating Revenues			<u>16,498</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Brevard / Kingswood

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	4,192	1,222	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,373 (5)	402	0
610	Purchased Water	6,449	6,449	X X X X X X
615	Purchased Power	27	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	98	1	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	32	0	0
633	Contractual Services - Legal	79	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	612	0	0
636	Contractual Services - Other	939	0	0
641	Rental of Building/Real Property	54	0	0
642	Rental of Equipment	4	0	0
650	Transportation Expenses	104	0	0
656	Insurance - Vehicle	28	0	0
657	Insurance - General Liability	60	0	0
658	Insurance - Workmans's Comp	53 (5)	13	0
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	208	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	61	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	97	X X X X X X	X X X X X X
675	Miscellaneous Expenses	567	19	0
	Total Water Utility Expenses	15,063	8,105	0

SYSTEM NAME: Brevard / Kingswood

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	1,430	0	739	219	237	345
603						
	0	0	0	0	0	0
604	470	0	243	72	78	108
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	25
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	31	67
631	0	0	0	0	0	0
632	0	0	0	0	0	32
633	0	0	0	0	0	79
634	0	0	0	0	0	0
635	612	0	0	0	0	0
636	0	35	0	0		905
641	0	0	0	0	9	45
642	0	0	0	0	1	3
650	0	0	0	0	0	103
656	0	0	0	0	0	28
657	0	0	0	0	0	60
658	15	0	8	2	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	208
667	0	0	0	0	0	61
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	97	0
675	0	0	0	0	210	338
	2,527	35	990	293	667	2,446

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/Lake Alafia

DIVISION OF
WATER AND SEWER

Do Not Remove from this Office

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)	409,046
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	70,193
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	74,565
252	Advances for Construction	F-21	0
	Subtotal		264,288
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	24,726
	Subtotal		289,014
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		7,062
	Other (Specify):		
	Deferred Taxes		(10,192)
	Regulatory Assets		2,905
	WATER RATE BASE		288,789
	WATER OPERATING INCOME	W-3	11,975
	ACHIEVED RATE OF RETURN		<u>4.15%</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 / Lake Ajay

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	68,750
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>68,750</u>
401	Operating Expenses	W-10(a)	34,824
403	Depreciation Expense	W-6(a)	13,598
	Less: Amortization Of CIAC	W-8(a)	2,576
	Net Depreciation Expense		<u>11,022</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		3,094
408.11	Property Taxes		3,123
408.12	Payroll Taxes		1,277
408.13	Other Taxes and Licenses		5
	Total Taxes Other Than Income		7,499
409.1	Income Taxes		2,725
410.1	Deferred Federal Income Taxes		951
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		(246)
	Utility Operating Expenses		<u>56,775</u>
	Utility Operating Income		<u>11,975</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>11,975</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Osceola / Lake Ajay

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	195	0	0	195
303	Land and Land Rights	2,951	222	(151)	3,022
304	Structures and Improvements	29,887	2,342	(2,298)	29,931
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	130,222	0	0	130,222
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	5,935	0	0	5,935
311	Pumping Equipment	56,091	0	0	56,091
320	Water Treatment Equipment	1,800	0	0	1,800
330	Distribution Reservoirs and Standpipes	44,670	0	0	44,670
331	Transmission and Distribution Mains	121,440	0	0	121,440
333	Services	3,851	0	0	3,851
334	Meters and Meter Installations	4,891	117	(483)	4,525
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	3,626	0	0	3,634
340	Office Furniture and Equip	715	696	(715)	696
341	Transportation Equipment	28	29	(28)	29
342	Stores Equipment	594	647	(594)	647
343	Tools, Shop and Garage Equip	184	150	(184)	150
344	Laboratory Equipment	871	759	(871)	759
345	Power Operated Equipment	1,373	1,201	(1,373)	1,201
346	Communication Equipment	273	225	(273)	225
347	Miscellaneous Equipment	0	23	0	23
348	Other Tangible Plant	0	23	0	23
	Total Water Plant	409,597	10,045	(10,596)	409,046

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Osceola / Lake Ajay

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	195	195	X X X X 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	3,022	X X X X X X X	0	2,800	0	222
304	Structures and Improvements	29,931	X X X X X X X	20,880	6,708	0	2,343
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	130,222	X X X X X X X	130,222	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	5,935	X X X X X X X	5,935	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	56,091	X X X X X X X	41,490	1,007	13,594	X X X X X X X
320	Water Treatment Equipment	1,800	X X X X X X X	X X X X X X X	1,800	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	44,670	X X X X X X X	X X X X X X X	X X X X X X X	44,670	X X X X X X X
331	Transmission and Distribution Mains	121,440	X X X X X X X	X X X X X X X	X X X X X X X	121,440	X X X X X X X
333	Services	3,851	X X X X X X X	X X X X X X X	X X X X X X X	3,851	X X X X X X X
334	Meters and Meter Installations	4,525	X X X X X X X	X X X X X X X	X X X X X X X	4,525	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	3,634	0	0	0	0	X X X X X X X
340	Office Furniture and Equip	696	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	3,634
341	Transportation Equipment	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 X X X X	696
342	Stores Equipment	647	X X X X 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
343	Tools, Shop and Garage Equip	150	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	647
344	Laboratory Equipment	759	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	150
345	Power Operated Equipment	1,201	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	759
346	Communication Equipment	225	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,201
347	Miscellaneous 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 X X X X	225
348	Other Tangible Plant	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 X X X X	23
Total Water Plant		409,046	195	198,527	12,315	188,080	9,929

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 / Lake Ajay

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 / Lake Ajay

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	39	5	0	5
304	Structures and Improvements	(3,927)	907	197 (3)	1,104
305	Collecting and Impounding Reservoirs	4	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,374	4,336	0	4,336
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	282	297	0	297
311	Pumping Equipment	6,964	2,804	0	2,804
320	Water Treatment Equipment	1,230	82	0	82
330	Distribution Reservoirs and Standpipes	7,772	1,206	0	1,206
331	Transmission and Distribution Mains	49,697	2,830	0	2,830
333	Services	664	96	0	96
334	Meters and Meter Installations	(10,342)	236	0	236
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	2,101	499	1,895 (3)	2,393
341	Transportation Equipment	667	89	644 (3)	733
342	Stores Equipment	16	2	17 (3)	19
343	Tools, Shop and Garage Equip.	330	32	331 (3)	363
344	Laboratory Equipment	89	10	78 (3)	88
345	Power Operated Equipment	596	38	531 (3)	568
346	Communication Equipment	389	115	375 (3)	490
347	Miscellaneous Equipment	85	14	82 (3)	96
348	Other Tangible Plant	0	1	5 (3)	6
	Total Water Plant Accumulated Depreciation	58,030	13,598	4,155	17,753

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

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

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+j) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	44
304	Structures and Improvements	7 (4)	0	224	231	(3,054)
305	Collecting and Impounding Reservoirs	0	0	4	4	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	5,710
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	579
311	Pumping Equipment	0	0	0	0	9,768
320	Water Treatment Equipment	0	0	0	0	1,312
330	Distribution Reservoirs and Standpipes	0	0	0	0	8,978
331	Transmission and Distribution Mains	0	0	0	0	52,527
333	Services	0	0	0	0	760
334	Meters and Meter Installations	483	0	0	483	(10,589)
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	228 (4)	0	0	0	0
340	Office Furniture and Equip	55 (4)	12 (4)	2,142	2,370	2,125
341	Transportation Equipment	0 (4)	0	675	718	682
342	Stores Equipment	4 (4)	0	19	19	16
343	Tools, Shop and Garage Equip.	1 (4)	0	398	402	291
344	Laboratory Equipment	15 (4)	0	109	110	66
345	Power Operated Equipment	1 (4)	0	608	624	541
346	Communication Equipment	2 (4)	0	502	503	376
347	Miscellaneous Equipment	0 (4)	0	124	126	55
348	Other Tangible Plant	0	0	0	0	6
Total Water Plant Accumulated Depreciation		796	12	4,806	5,590	70,193

* 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 / Lake Ajay

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		73,186
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>74,565</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 / Lake Ajay

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	22,150
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,576
Total Debits	<u>2,576</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>24,726</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Lake Ajay

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.
SYSTEM NAME: Clay / Lakeview Villas

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+fj) (k)
301/302	Organization	0	0	0	0	61
304	Structures and Improvements	1 (4)	0	108 (2,3)	108	491
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	1,381
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	1,248
320	Water Treatment Equipment	0	0	54 (2)	54	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	1,636
331	Transmission and Distribution Mains	0	0	0	0	1,263
333	Services	0	0	0	0	518
334	Meters and Meter Installations	0	0	0	0	(164)
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	1 (2)	1	0
340	Office Furniture and Equip	31 (4)	0	318 (3)	349	288
341	Transportation Equipment	7 (4)	2 (4)	100 (3)	106	92
342	Stores Equipment	0 (4)	0	2 (3)	2	2
343	Tools, Shop and Garage Equip.	1 (4)	0	58 (3)	59	39
344	Laboratory Equipment	0 (4)	0	16 (3)	16	9
345	Power Operated Equipment	2 (4)	0	91 (3)	93	73
346	Communication Equipment	0 (4)	0	73 (3)	73	51
347	Miscellaneous Equipment	0 (4)	0	18 (3)	19	7
348	Other Tangible Plant	0 (4)	0	0 (3)	0	1
Total Water Accumulated Depreciation		42	2	840	880	6,997

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Lakeview Villas

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		87
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		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>87</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Lakeview Villas

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	(131)
Debits during year:	
Accruals charge to Account 272	4
Other debits (specify):	
Total Debits	4
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>(127)</u>

**YEAR OF REPORT
DECEMBER 31, 2000**

SYSTEM NAME: Clay / Lakeview Villas

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.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Lakeview Villas

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	14	13	4,660
461.2	Metered Sales to Commercial Customer	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 Dwellin	0	0	0
462	Total Metered Sales	<u>14</u>	<u>13</u>	<u>4,660</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>14</u>	<u>13 (7)</u>	<u>4,660</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			105
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(38)
	Total Other Water Revenues			67
	Total Water Operating Revenues			<u>4,727</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Lakeview Villas

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)
			943	
601	Salaries and Wages - Employees	2,998	189	10
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	984 (5)	62	3
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	212	206	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	6	0	X X X X X X
620	Materials and Supplies	651	0	625
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	7	0	0
633	Contractual Services - Legal	17	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,276	0	0
636	Contractual Services - Other	207	0	0
641	Rental of Building/Real Property	12	0	0
642	Rental of Equipment	1	0	0
650	Transportation Expenses	213	0	0
656	Insurance - Vehicle	6	0	0
657	Insurance - General Liability	13	0	0
658	Insurance - Workmans's Comp	33 (5)	2	0
659	Insurance - Other	2	0	0
660	Advertising Expense	4	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	46	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	13	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	21	X X X X X X	X X X X X X
675	Miscellaneous Expenses	430	309	0
	Total Water Utility Expenses	8,154	768	638

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Lake Ajay

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	94	96	68,097
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>94</u>	<u>96</u>	<u>68,097</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>94</u>	<u>96 (7)</u>	<u>68,097</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			310
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			343
	Total Other Water Revenues			653
	Total Water Operating Revenues			<u>68,750</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Lake Ajay

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES MAINTENANCE (e)
601	Salaries and Wages - Employees	10,431	1,266	389
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,420 (5)	416	128
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	8,668	8,625	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	3,395	0	X X X X X X
620	Materials and Supplies	585	1	359
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	52	0	0
633	Contractual Services - Legal	129	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,835	0	0
636	Contractual Services - Other	1,529	0	0
641	Rental of Building/Real Property	88	0	0
642	Rental of Equipment	6	0	0
650	Transportation Expenses	399	0	0
656	Insurance - Vehicle	46	0	0
657	Insurance - General Liability	98	0	0
658	Insurance - Workmans's Comp	123 (5)	13	4
659	Insurance - Other	12	0	0
660	Advertising Expense	29	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	338	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	99	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	158	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,385	1,493	0
	Total Water Utility Expenses	34,824	11,814	880

SYSTEM NAME: Osceola / Lake Ajay

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	7,477	162	68	121	386	562
603						
	0	0	0	0	0	0
604	2,458	53	22	40	128	175
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	41
616	0	X X X X X X	0	X X X X X X	0	0
618	3,395	0	0	0	0	0
620	0	11	0	55	50	108
631	0	0	0	0	0	0
632	0	0	0	0	0	52
633	0	0	0	0	0	129
634	0	0	0	0	0	0
635	2,835	0	0	0	0	0
636	0	57	0	0		1,472
641	0	0	0	0	15	73
642	0	0	0	0	1	5
650	0	0	230	0	0	168
656	0	0	0	0	0	46
657	0	0	0	0	0	98
658	77	2	1	1	4	21
659	0	0	0	0	0	12
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	29
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	338
667	0	0	0	0	0	99
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	158	0
675	0	0	0	0	342	550
	<u>16,242</u>	<u>285</u>	<u>321</u>	<u>217</u>	<u>1,086</u>	<u>3,979</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Brantley

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)	164,817
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	29,543
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	14,525
252	Advances for Construction	F-21	0
	Subtotal		120,749
	Additions:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	8,571
	Subtotal		129,320
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		3,516
	Other (Specify):		
	Deferred Taxes		(2,890)
	Regulatory Assets		2,003
	WATER RATE BASE		131,949
	WATER OPERATING INCOME	W-3	12,779
	ACHIEVED RATE OF RETURN		<u>9.68%</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 / Lake Brantley

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	CURRENT YEAR (c)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	41,457
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>41,457</u>
401	Operating Expenses	W-10(a)	17,430
403	Depreciation Expense	W-6(a)	5,244
	Less: Amortization Of CIAC	W-8(a)	447
	Net Depreciation Expense		<u>4,797</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		1,866
408.11	Property Taxes		144
408.12	Payroll Taxes		644
408.13	Other Taxes and Licenses		8
	Total Taxes Other Than Income		2,662
409.1	Income Taxes		3,624
410.1	Deferred Federal Income Taxes		264
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		28,678
	Utility Operating Income		12,779
	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>12,779</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Lake Brantley

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	739	0	0	739
303	Land and Land Rights	2,762	157	(106)	2,813
304	Structures and Improvements	22,454	1,659	(1,614)	22,499
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,848	0	0	1,848
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	291	0	0	291
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	10,315	0	0	10,315
320	Water Treatment Equipment	5,545	0	0	5,545
330	Distribution Reservoirs and Standpipes	97,114	0	0	97,114
331	Transmission and Distribution Mains	12,783	0	0	12,783
333	Services	2,511	37	0	2,548
334	Meters and Meter Installations	3,177	101	(173)	3,105
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	2,546	2,574	(2,546)	2,574
341	Transportation Equipment	502	493	(502)	493
342	Stores Equipment	20	21	(20)	21
343	Tools, Shop and Garage Equip	417	458	(417)	458
344	Laboratory Equipment	129	106	(129)	106
345	Power Operated Equipment	611	538	(611)	538
346	Communication Equipment	964	851	(964)	851
347	Miscellaneous Equipment	192	159	(192)	159
348	Other Tangible Plant	0	16	0	16
	Total Water Plant	164,920	7,171	(7,274)	164,817

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Lake Brantley

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	739	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 X X X X
303	Land and Land Rights	2,813	X X X X X X X	0	2,656	0	157
304	Structures and Improvements	22,499	X X X X X X X	19,915	925	0	1,659
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	1,848	X X X X X X X	1,848	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	291	X X X X X X X	291	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	10,315	X X X X X X X	3,330	1,023	5,962	X X X X X X X
320	Water Treatment Equipment	5,545	X X X X X X X	X X X X X X X	5,545	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	97,114	X X X X X X X	X X X X X X X	X X X X X X X	97,114	X X X X X X X
331	Transmission and Distribution Mains	12,783	X X X X X X X	X X X X X X X	X X X X X X X	12,783	X X X X X X X
333	Services	2,548	X X X X X X X	X X X X X X X	X X X X X X X	2,548	X X X X X X X
334	Meters and Meter Installations	3,105	X X X X X X X	X X X X X X X	X X X X X X X	3,105	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	2,574	0	0	0	0	X X X X X X X
340	Office Furniture and Equip	493	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,574
341	Transportation Equipment	21	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	493
342	Stores Equipment	458	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	21
343	Tools, Shop and Garage Equip.	106	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	458
344	Laboratory Equipment	538	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	106
345	Power Operated Equipment	851	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	538
346	Communication Equipment	159	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	851
347	Miscellaneous 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	159
348	Other Tangible Plant	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
Total Water Plant		164,817	739	25,384	10,149	121,512	7,033

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 / Lake Brantley

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: Seminole / Lake Brantley

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	399	19	0	19
304	Structures and Improvements	6,248	681	140 (3)	821
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,284	61	0	61
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	186	8	0	8
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	(1,044)	517	0	517
320	Water Treatment Equipment	370	252	0	252
330	Distribution Reservoirs and Standpipes	11,076	2,622	0	2,622
331	Transmission and Distribution Mains	1,185	298	0	298
333	Services	1,448	63	0	63
334	Meters and Meter Installations	963	157	0	157
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	1,475	353	1,342 (3)	1,695
341	Transportation Equipment	468	63	457 (3)	519
342	Stores Equipment	11	1	12 (3)	13
343	Tools, Shop and Garage Equip.	231	23	235 (3)	257
344	Laboratory Equipment	62	7	55 (3)	62
345	Power Operated Equipment	418	27	376 (3)	402
346	Communication Equipment	273	82	266 (3)	347
347	Miscellaneous Equipment	60	10	58 (3)	68
348	Other Tangible Plant	0	1	4 (3)	4
Total Water Plant Accumulated Depreciation		25,113	5,244	2,943	8,187

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

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

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+j) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	418
304	Structures and Improvements	5 (4)	0	157	162 (3)	6,907
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	1,345
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	194
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	0	0	(527)
320	Water Treatment Equipment	0	0	0	0	622
330	Distribution Reservoirs and Standpipes	0	0	0	0	13,698
331	Transmission and Distribution Mains	0	0	0	0	1,483
333	Services	0	0	0	0	1,511
334	Meters and Meter Installations	173	0	0	173	947
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	161 (4)	0	0	0	0
340	Office Furniture and Equip	39 (4)	0	1,504 (3)	1,665	1,505
341	Transportation Equipment	0 (4)	9 (4)	474 (3)	504	483
342	Stores Equipment	3 (4)	0	13 (3)	13	11
343	Tools, Shop and Garage Equip.	1 (4)	0	280 (3)	282	206
344	Laboratory Equipment	11 (4)	0	76 (3)	77	47
345	Power Operated Equipment	1 (4)	0	427 (3)	438	383
346	Communication Equipment	1 (4)	0	353 (3)	354	267
347	Miscellaneous Equipment	1 (4)	0	88 (3)	89	39
348	Other Tangible Plant	0 (4)	0	0 (3)	0	4
Total Water Plant Accumulated Depreciation		394	9	3,371	3,757	29,543

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Brantley

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		14,525
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>14,525</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 / Lake Brantley

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	8,124
Debits during year: Accruals charge to Account 272 Other debits (specify):	447
Total Debits	<u>447</u>
Credits during year (specify):	<u> </u>
Total Credits	<u>0</u>
Balance end of year	<u>8,571</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**

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 / Lake Brantley

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	66	68	40,473
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>66</u>	<u>68</u>	<u>40,473</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>66</u></u>	<u><u>68 (7)</u></u>	<u><u>40,473</u></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			594
	Total Other Water Revenues			984
	Total Water Operating Revenues			<u><u>41,457</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Brantley

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	5,456	970	325
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,787 (5)	319	107
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	1,791	1,760	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	106	0	X X X X X X
620	Materials and Supplies	1,125	1	713
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	37	0	0
633	Contractual Services - Legal	91	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,582	0	0
636	Contractual Services - Other	1,123	0	0
641	Rental of Building/Real Property	62	0	0
642	Rental of Equipment	4	0	0
650	Transportation Expenses	832	0	0
656	Insurance - Vehicle	33	0	0
657	Insurance - General Liability	70	0	0
658	Insurance - Workmans's Comp	67 (5)	10	3
659	Insurance - Other	9	0	0
660	Advertising Expense	20	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	240	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	70	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	112	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,812	1,180	0
	Total Water Utility Expenses	17,430	4,240	1,148

SYSTEM NAME: Seminole / Lake Brantley

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	2,558	243	529	160	273	398
603	0	0	0	0	0	0
604	841	80	174	53	90	124
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	29
616	0	X X X X X X	0	X X X X X X	0	0
618	106	0	0	0	0	0
620	0	3	90	206	36	77
631	0	0	0	0	0	0
632	0	0	0	0	0	37
633	0	0	0	0	0	91
634	0	0	0	0	0	0
635	2,582	0	0	0	0	0
636	36	44	0	0		1,042
641	0	0	0	0	10	52
642	0	0	0	0	1	3
650	0	0	713	0	0	119
656	0	0	0	0	0	33
657	0	0	0	0	0	70
658	26	3	5	2	3	15
659	0	0	0	0	0	9
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	20
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	240
667	0	0	0	0	0	70
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	112	0
675	0	0	0	0	242	390
	<u>6,149</u>	<u>373</u>	<u>1,511</u>	<u>420</u>	<u>769</u>	<u>2,819</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT

SYSTEM NAME: Polk / Lake Gibson

DECEMBER 31, 2000

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)	689,673
Less:			
	Nonused and Useful Plant (1)		8,151
108.1	Accumulated Depreciation	W-6(b)	202,551
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	145,643
252	Advances for Construction	F-21	0
Subtotal			333,328
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	43,896
Subtotal			377,224
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		24,776
	Other (Specify):		
	Deferred Taxes		(1,160)
	Regulatory Asset		
WATER RATE BASE			400,840
WATER OPERATING INCOME			W-3 (13,547)
ACHIEVED RATE OF RETURN			<u>(3.38%)</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 / Lake Gibson

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	142,284
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			142,284
401	Operating Expenses	W-10(a)	124,182
403	Depreciation Expense	W-6(a)	26,078
	Less: Amortization of CIAC	W-8(a)	4,730
Net Depreciation Expense			21,348
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		6,403
408.11	Property Taxes		4,637
408.12	Payroll Taxes		5,257
408.13	Other Taxes and Licenses		91
Total Taxes Other Than Income			16,388
409.1	Income Taxes		(5,728)
410.1	Deferred Federal Income Taxes		40
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		(400)
Utility Operating Expenses			155,831
Utility Operating Income			(13,547)
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>(13,547)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

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	1,180	0	0	1,180
303	Land and Land Rights	30,274	1,826	(1,242)	30,858
304	Structures and Improvements	159,159	19,275	(18,924)	159,510
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	33,259	0	0	33,259
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	38,373	0	0	38,373
310	Power Generation Equipment	75,921	0	0	75,921
311	Pumping Equipment	45,601	0	(4,836)	40,765
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	51,982	0	0	51,982
331	Transmission and Distribution Mains	112,786	0	0	112,786
333	Services	36,647	0	0	36,647
334	Meters and Meter Installations	40,202	4,412	(4,671)	39,943
335	Hydrants	7,845	0	0	7,845
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	29,860	29,906	(29,860)	29,906
340	Office Furniture and Equip	5,887	5,727	(5,887)	5,727
341	Transportation Equipment	234	241	(234)	241
342	Stores Equipment	4,888	5,324	(4,888)	5,324
343	Tools, Shop and Garage Equip.	1,517	1,236	(1,517)	1,236
344	Laboratory Equipment	7,170	6,246	(7,170)	6,246
345	Power Operated Equipment	11,303	9,887	(11,303)	9,887
346	Communication Equipment	2,249	1,851	(2,249)	1,851
347	Miscellaneous Equipment	0	186	0	186
348	Other Tangible Plant				
	Total Water Plant	696,337	86,117	(92,781)	689,673

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP
SYSTEM NAME: Polk / Lake Gibson

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	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	1,180	1,180	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	30,858	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
304	Structures and Improvements	159,510	XXXXXX	27,117	1,915	0	1,826
305	Collecting and Impounding Reservoirs	0	XXXXXX	0	140,232	0	19,278
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	33,259	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	33,259	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	38,373	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	75,921	XXXXXX	38,373	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	40,765	XXXXXX	75,921	XXXXXX	XXXXXX	XXXXXX
320	Water Treatment Equipment	0	XXXXXX	40,343	422	0	XXXXXX
330	Distribution Reservoirs and Standpipes	51,982	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX
331	Transmission and Distribution Mains	112,786	XXXXXX	XXXXXX	XXXXXX	51,982	XXXXXX
333	Services	36,647	XXXXXX	XXXXXX	XXXXXX	112,786	XXXXXX
334	Meters and Meter Installations	39,943	XXXXXX	XXXXXX	XXXXXX	36,647	XXXXXX
335	Hydrants	7,845	XXXXXX	XXXXXX	XXXXXX	39,943	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	7,845	XXXXXX
339	Other Plant and Misc Equipment	29,906	0	XXXXXX	XXXXXX	0	XXXXXX
340	Office Furniture and Equip	5,727	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
341	Transportation Equipment	241	XXXXXX	XXXXXX	XXXXXX	XXXXXX	29,906
342	Stores Equipment	5,324	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,727
343	Tools, Shop and Garage Equip.	1,236	XXXXXX	XXXXXX	XXXXXX	XXXXXX	241
344	Laboratory Equipment	6,246	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,324
345	Power Operated Equipment	9,887	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,236
346	Communication Equipment	1,851	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,246
347	Miscellaneous Equipment	186	XXXXXX	XXXXXX	XXXXXX	XXXXXX	9,887
348	Other Tangible Plant		XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,851
	Total Water Plant	689,673	1,180	215,013	142,569	249,203	81,708

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

W-3 (b)

W-4 (b)

UTILITY NAME: SOUTHERN STATES UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

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	40	----	2.500%
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	40	----	2.500%
310	Power Generation Equipment	40	----	2.500%
311	Pumping Equipment	40	----	2.500%
320	Water Treatment Equipment	40	----	2.500%
330	Distribution Reservoirs and Standpip	40	----	2.500%
331	Transmission and Distribution Mains	40	----	2.500%
333	Services	40	----	2.500%
334	Meters and Meter Installations	40	----	2.500%
335	Hydrants	40	----	2.500%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	40	----	2.500%
340	Office Furniture and Equip	10/6	----	10.00/16.670%
341	Transportation Equipment	5	----	20.000%
342	Stores Equipment	40	----	2.500%
343	Tools, Shop and Garage Equip.	40	----	2.500%
344	Laboratory Equipment	40	----	2.500%
345	Power Operated Equipment	40	----	2.500%
346	Communication Equipment	5	----	20.000%
347	Miscellaneous Equipment	40	----	2.500%
348	Other Tangible Plant	40	----	2.500%
	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: Polk / Lake Gibson

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	920	30	0	30
304	Structures and Improvements	38,340	4,833	1,623 (3)	6,455
305	Collecting and Impounding Reservoirs	235	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	9,106	1,107	0	1,107
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	20,191	1,098	0	1,098
310	Power Generation Equipment	19,099	3,796	0	3,796
311	Pumping Equipment	9,040	2,038	0	2,038
320	Water Treatment Equipment	2,228	0	0	0
330	Distribution Reservoirs and Standpipes	9,424	1,403	0	1,403
331	Transmission and Distribution Mains	21,200	2,628	0	2,628
333	Services	19,957	916	0	916
334	Meters and Meter Installations	4,285	2,004	0	2,004
335	Hydrants	8,193	(348) (2)	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	403	0	0	0
340	Office Furniture and Equip	17,296	4,103	15,593 (3)	19,696
341	Transportation Equipment	5,489	732	5,304 (3)	6,035
342	Stores Equipment	130	13	141 (3)	154
343	Tools, Shop and Garage Equip.	2,715	262	2,727 (3)	2,989
344	Laboratory Equipment	730	81	642 (3)	722
345	Power Operated Equipment	4,904	309	4,366 (3)	4,676
346	Communication Equipment	3,201	947	3,086 (3)	4,033
347	Miscellaneous Equipment	701	117	672 (3)	789
348	Other Tangible Plant	3	9	42 (3)	51
	Total Depreciation Water Plant In Service	197,790	26,078	34,195	60,621

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

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	950
304	Structures and Improvements	56	(4)	2,983	(2,3)	41,757
305	Collecting and Impounding Reservoirs	0	0	235	(2)	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	10,213
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	21,289
310	Power Generation Equipment	0	0	0	0	22,895
311	Pumping Equipment	4,836	0	0	0	6,242
320	Water Treatment Equipment	0	0	2,228	(2)	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	10,827
331	Transmission and Distribution Mains	0	0	0	0	23,828
333	Services	0	0	0	0	20,873
334	Meters and Meter Installations	4,671	0	0	0	1,618
335	Hydrants	0	0	0	0	7,845
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	1,876	(4)	403	(2)	0
340	Office Furniture and Equip	451	(4)	17,630	(3)	17,486
341	Transportation Equipment	0	(4)	5,558	(3)	5,614
342	Stores Equipment	0	(4)	156	(3)	128
343	Tools, Shop and Garage Equip.	31	(4)	3,279	(3)	2,394
344	Laboratory Equipment	11	(4)	894	(3)	547
345	Power Operated Equipment	126	(4)	5,005	(3)	4,449
346	Communication Equipment	7	(4)	4,130	(3)	3,097
347	Miscellaneous Equipment	16	(4)	1,021	(3)	452
348	Other Tangible Plant	0	(4)	5	(3)	48
Total Depreciation Water Plant		12,083	99	43,527	55,511	202,551
In Service						

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		121,529
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	24,114
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		24,114
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>145,643</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 / Lake Gibson

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	18	1,340 AVERAGE	24,114
Total Credits			<u>24,114</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	39,166
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,730
Total Debits	4,730
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>43,896</u>

SYSTEM NAME: Polk / Lake Gibson

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 / Lake Gibson

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	762	775	130,037
461.2	Metered Sales to Commercial Customers	11	13	2,451
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		773	788	\$132,488
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	2	1,803
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>774</u>	<u>790</u> (7)	<u>\$134,291</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			7,075
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			918
Total Other Water Revenues				\$7,993
Total Water Operating Revenues				<u>\$142,284</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Lake Gibson

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	46,850	6,452	36
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	15,329 (5)	2,121	12
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	11,965	11,609	0
616	Fuel for Power Purchased	(176)	(176)	X X X X X X
618	Chemicals	624	0	X X X X X X
620	Materials and Supplies	5,439	7	143
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	425	0	0
633	Contractual Services - Legal	1,063	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	3,119	0	0
636	Contractual Services - Other	13,639	0	281
641	Rental of Building/Real Property	721	0	0
642	Rental of Equipment	123	0	0
650	Transportation Expenses	9,229	2	0
656	Insurance - Vehicle	380	0	0
657	Insurance - General Liability	809	0	0
658	Insurance - Workman's Compensation	612 (5)	66	0
659	Insurance - Other	101	0	0
660	Advertising Expense	238	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	811	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	1,300	X X X X X X	X X X X X X
675	Miscellaneous Expenses	11,580	4,240	0
	Total Water Utility Expenses	124,182	24,321	473

SYSTEM NAME: Polk / Lake Gibson

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	16,646	241	11,203	4,474	3,176	4,622
603	0	0	0	0	0	0
604	5,472	79	3,683	1,471	1,050	1,442
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	15	341
616	0	X X X X X X	0	X X X X X X	0	0
618	624	0	0	0	0	0
620	127	1,772	1,132	953	413	892
631	0	0	0	0	0	1
632	0	0	0	0	0	425
633	0	0	0	0	0	1,063
634	0	0	0	0	0	0
635	3,119	0	0	0	0	0
636	0	1,247	0	0		12,111
641	0	0	0	0	122	599
642	0	0	0	75	9	40
650	0	0	7,839	0	2	1,386
656	0	0	0	0	0	380
657	0	0	0	0	0	809
658						
	171	2	115	46	33	177
659	0	0	0	0	0	101
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	238
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	811
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	1,300	0
675	0	0	0	0	2,815	4,525
	<u>26,159</u>	<u>3,341</u>	<u>23,972</u>	<u>7,019</u>	<u>8,935</u>	<u>29,962</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Harriet

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)	280,393
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	41,045
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	72,551
252	Advances for Construction	F-21	0
	Subtotal		<u>166,797</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	39,942
	Subtotal		<u>206,739</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)		8,992
	Other (Specify):		
	Deferred Taxes		1,086
	Regulatory Assets		8,735
	WATER RATE BASE		225,553
	WATER OPERATING INCOME	W-3	55,137
	ACHIEVED RATE OF RETURN		<u>24.45%</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
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Harriet

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	95,706
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>95,706</u>
401	Operating Expenses	W-10(a)	45,058
403	Depreciation Expense	W-6(a)	8,565
	Less: Amortization Of CIAC	W-8(a)	2,489
Net Depreciation Expense			<u>6,076</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		4,307
408.11	Property Taxes		499
408.12	Payroll Taxes		1,505
408.13	Other Taxes and Licenses		32
408	Total Taxes Other Than Income		6,344
409.1	Income Taxes		(16,606)
410.1	Deferred Federal Income Taxes		(138)
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		(165)
Utility Operating Expenses			<u>40,569</u>
Utility Operating Income			<u>55,137</u>
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>55,137</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Seminole / Lake Harriet

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	2,039	0	0	2,039
303	Land and Land Rights	8,057	657	(457)	8,257
304	Structures and Improvements	16,743	6,929	(6,968)	16,704
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,613	0	0	2,613
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	3,081	0	0	3,081
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	15,356	1	0	15,357
320	Water Treatment Equipment	2,921	0	0	2,921
330	Distribution Reservoirs and Standpipes	55,104	0	0	55,104
331	Transmission and Distribution Mains	51,287	88,189	(18,832)	120,644
333	Services	10,288	156	0	10,444
334	Meters and Meter Installations	13,292	865	(776)	13,381
335	Hydrants	5,550	660	0	6,210
336	Backflow Prevention Devices	0	1,852	0	1,852
339	Other Plant and Misc Equipment	0	0	0	0
340	Office Furniture and Equip	10,995	10,751	(10,995)	10,751
341	Transportation Equipment	2,168	2,059	(2,168)	2,059
342	Stores Equipment	86	87	(86)	87
343	Tools, Shop and Garage Equip.	1,800	1,914	(1,800)	1,914
344	Laboratory Equipment	558	444	(558)	444
345	Power Operated Equipment	2,640	2,245	(2,640)	2,245
346	Communication Equipment	4,162	3,554	(4,162)	3,554
347	Miscellaneous Equipment	828	665	(828)	665
348	Other Tangible Plant	0	67	0	67
Total Water Plant		209,568	121,095	(50,270)	280,393

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

SYSTEM NAME: Seminole / Lake Harriet

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
302	Franchises	2,039	2,039	X	X	X	X
303	Land and Land Rights	8,257	X	X	X	X	X
304	Structures and Improvements	16,704	X	X	X	X	657
305	Collecting and Impounding Reservoirs	0	X	0	7,600	0	6,930
306	Lake, River and Other Intakes	0	X	0	9,774	0	X
307	Wells and Springs	2,613	X	2,613	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	3,081	X	3,081	X	X	X
310	Power Generation Equipment	0	X	0	X	X	X
311	Pumping Equipment	15,357	X	7,292	1,092	6,973	X
320	Water Treatment Equipment	2,921	X	X	2,921	X	X
330	Distribution Reservoirs and Standpipes	55,104	X	X	X	55,104	X
331	Transmission and Distribution Mains	120,644	X	X	X	120,644	X
333	Services	10,444	X	X	X	10,444	X
334	Meters and Meter Installations	13,381	X	X	X	13,381	X
335	Hydrants	6,210	X	X	X	6,210	X
336	Backflow Prevention Devices	1,852	X	X	X	1,852	X
339	Other Plant and Misc Equipment	0	0	0	0	0	X
340	Office Furniture and Equip	10,751	X	X	X	X	10,751
341	Transportation Equipment	2,059	X	X	X	X	2,059
342	Stores Equipment	87	X	X	X	X	87
343	Tools, Shop and Garage Equip.	1,914	X	X	X	X	1,914
344	Laboratory Equipment	444	X	X	X	X	444
345	Power Operated Equipment	2,245	X	X	X	X	2,245
346	Communication Equipment	3,554	X	X	X	X	3,554
347	Miscellaneous Equipment	665	X	X	X	X	665
348	Other Tangible Plant	67	X	X	X	X	67
Total Water Plant		280,393	2,039	12,986	21,387	214,608	29,373

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Harriet

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: Seminole / Lake Harriet

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	1,042	51	0	51
304	Structures and Improvements	6,160	507	583 (3)	1,090
305	Collecting and Impounding Reservoirs	134	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	735	87	0	87
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,709	88	0	88
310	Power Generation Equipment	1	0	0	0
311	Pumping Equipment	8,188	768	0	768
320	Water Treatment Equipment	1,231	132	0	132
330	Distribution Reservoirs and Standpipes	10,230	1,487	0	1,487
331	Transmission and Distribution Mains	22,584	2,004	0	2,004
333	Services	4,692	259	0	259
334	Meters and Meter Installations	3,583	666	0	666
335	Hydrants	2,343	131	0	131
336	Backflow Prevention Devices	0	22	0	22
339	Other Plant and Miscellaneous Equipment	44	(0)	1 (2)	1
340	Office Furniture and Equip	6,369	1,475	5,606 (3)	7,081
341	Transportation Equipment	2,021	263	1,907 (3)	2,170
342	Stores Equipment	48	5	51 (3)	55
343	Tools, Shop and Garage Equip.	1,000	94	980 (3)	1,074
344	Laboratory Equipment	269	29	231 (3)	260
345	Power Operated Equipment	1,806	111	1,570 (3)	1,681
346	Communication Equipment	1,179	340	1,109 (3)	1,450
347	Miscellaneous Equipment	258	42	242 (3)	284
348	Other Tangible Plant	1	3	15 (3)	18
Total Water Accumulated Depreciation		75,627	8,565	12,294	20,859

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

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

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	1,093
304	Structures and Improvements	20 (4)	0	1,177	1,197 (3)	6,053
305	Collecting and Impounding Reservoirs	0	0	134	134 (2)	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	822
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	1,797
310	Power Generation Equipment	0	0	1	1 (2)	0
311	Pumping Equipment	0	0	0	0	8,956
320	Water Treatment Equipment	0	0	0	0	1,363
330	Distribution Reservoirs and Standpipes	0	0	0	0	11,717
331	Transmission and Distribution Mains	18,832	0	19,732	38,564	(13,976)
333	Services	0	0	0	0	4,951
334	Meters and Meter Installations	776	0	0	776	3,473
335	Hydrants	0	0	0	0	2,474
336	Backflow Prevention Devices	0	0	0	0	22
339	Other Plant and Miscellaneous Equipment	0	0	45	45 (2)	0
340	Office Furniture and Equip	674 (4)	0	6,489	7,164 (3)	6,286
341	Transportation Equipment	162 (4)	36 (4)	2,046	2,172 (3)	2,018
342	Stores Equipment	0	0	58	58 (3)	46
343	Tools, Shop and Garage Equip.	11 (4)	0	1,203	1,214 (3)	861
344	Laboratory Equipment	4 (4)	0	328	332 (3)	197
345	Power Operated Equipment	45 (4)	0	1,842	1,887 (3)	1,599
346	Communication Equipment	3 (4)	0	1,513	1,516 (3)	1,113
347	Miscellaneous Equipment	6 (4)	0	373	379 (3)	163
348	Other Tangible Plant	0 (4)	0	2	2 (3)	17
Total Water Accumulated Depreciation		20,534	36	34,943	55,441	41,045

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Harriet

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		72,312
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	239
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		239
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>72,551</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Harriet

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	239 AVERAGE	239
Total Credits			<u>239</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	37,453
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,489
Total Debits	2,489
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>39,942</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

**YEAR OF REPORT
DECEMBER 31, 2000**

SYSTEM NAME: Seminole / Lake Harriet

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		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Harriet

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	267	265	83,593
461.2	Metered Sales to Commercial Customer	18	19	10,588
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 Dwellin	0	0	0
462	Total Metered Sales	<u>285</u>	<u>284</u>	<u>94,181</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>285</u>	<u>284 (7)</u>	<u>94,181</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,055
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			470
	Total Other Water Revenues			<u>1,525</u>
	Total Water Operating Revenues			<u><u>95,706</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Lake Harriet

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)
			3,675	
601	Salaries and Wages - Employees	13,984	5,107	402
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	4,571	(5) 1,679	132
610	Purchased Water	324	324	X X X X X X
615	Purchased Power	3,871	3,743	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	2,172	3	302
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	153	0	0
633	Contractual Services - Legal	382	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,409	0	0
636	Contractual Services - Other	4,693	0	0
641	Rental of Building/Real Property	259	0	0
642	Rental of Equipment	195	0	0
650	Transportation Expenses	3,767	1	0
656	Insurance - Vehicle	137	0	0
657	Insurance - General Liability	291	0	0
658	Insurance - Workmans's Comp	190	(5) 53	4
659	Insurance - Other	36	0	0
660	Advertising Expense	86	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	1,001	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	291	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	467	X X X X X X	X X X X X X
675	Miscellaneous Expenses	4,897	2,258	0
	Total Water Utility Expenses	45,058	13,167	840

SYSTEM NAME: Seminole / Lake Harriet

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	3,611	98	1,655	308	1,142	1,662
603	0	0	0	0	0	0
604	1,187	32	544	101	378	518
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	5	123
616	0	XXXXXX	0	XXXXXX	0	0
618	881	0	0	0	0	0
620	0	123	385	890	148	321
631	0	0	0	0	0	1
632	0	0	0	0	0	153
633	0	0	0	0	0	382
634	0	0	0	0	0	0
635	2,409	0	0	0	0	0
636	153	186	0	0	0	4,354
641	0	0	0	0	44	215
642	0	178	0	0	3	14
650	0	0	3,267	0	1	498
656	0	0	0	0	0	137
657	0	0	0	0	0	291
658	37	1	17	3	12	64
659	0	0	0	0	0	36
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	86
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	1,001
667	0	0	0	0	0	291
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	467	0
675	0	0	0	0	1,012	1,627
	<u>8,278</u>	<u>618</u>	<u>5,868</u>	<u>1,302</u>	<u>3,212</u>	<u>11,772</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)	16,598
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	6,997
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	87
252	Advances for Construction	F-21	0
	Subtotal		<u>9,514</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	(127)
	Subtotal		<u>9,387</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)		1,662
	Other (Specify):		
	Deferred Taxes		(486)
	Regulatory Assets		38,246
	WATER RATE BASE		48,809
	WATER OPERATING INCOME	W-3	(28,467)
	ACHIEVED RATE OF RETURN		<u>(58.32%)</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
DECEMBER 31, 2000

SYSTEM NAME: Clay / Lakeview Villas

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	4,727
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>4,727</u>
401	Operating Expenses	W-10(a)	8,154
403	Depreciation Expense	W-6(a)	604
	Less: Amortization Of CIAC	W-8(a)	4
	Net Depreciation Expense		<u>600</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		213
408.11	Property Taxes		25,487
408.12	Payroll Taxes		386
408.13	Other Taxes and Licenses		1
408	Total Taxes Other Than Income		26,088
409.1	Income Taxes		(1,683)
410.1	Deferred Federal Income Taxes		46
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		(10)
	Utility Operating Expenses		33,194
	Utility Operating Income		(28,467)
	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>(28,467)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Clay / Lakeview Villas

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	265	0	0	265
303	Land and Land Rights	22	30	(22)	30
304	Structures and Improvements	1,509	317	(342)	1,484
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,900	0	0	2,900
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	2,241	0	0	2,241
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	4,200	0	0	4,200
331	Transmission and Distribution Mains	2,539	0	0	2,539
333	Services	1,327	0	0	1,327
334	Meters and Meter Installations	614	0	0	614
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	540	492	(540)	492
341	Transportation Equipment	106	94	(106)	94
342	Stores Equipment	4	4	(4)	4
343	Tools, Shop and Garage Equip.	88	88	(88)	88
344	Laboratory Equipment	27	20	(27)	20
345	Power Operated Equipment	130	103	(130)	103
346	Communication Equipment	204	163	(204)	163
347	Miscellaneous Equipment	41	30	(41)	30
348	Other Tangible Plant	0	3	0	3
Total Water Plant		16,757	1,345	(1,504)	16,598

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Clay / Lakeview Villas

YEAR OF REPORT
DECEMBER 31, 2000

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
302	Franchises	265	265	X	X	X	X
303	Land and Land Rights	30	X	X	X	X	X
304	Structures and Improvements	1,484	X	0	0	0	30
305	Collecting and Impounding Reservoirs	0	X	0	1,167	0	317
306	Lake, River and Other Intakes	0	X	X	X	X	X
307	Wells and Springs	2,900	X	2,900	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	0	X	0	X	X	X
310	Power Generation Equipment	0	X	0	X	X	X
311	Pumping Equipment	2,241	X	2,241	0	0	X
312	Water Treatment Equipment	0	X	X	0	X	X
320	Distribution Reservoirs and Standpipes	4,200	X	X	X	4,200	X
330	Transmission and Distribution Mains	2,539	X	X	X	2,539	X
331	Services	1,327	X	X	X	1,327	X
333	Meters and Meter Installations	614	X	X	X	614	X
334	Hydrants	0	X	X	X	0	X
335	Backflow Prevention Devices	0	X	X	X	0	X
336	Other Plant and Misc. Equipment	0	X	X	X	0	X
339	Office Furniture and Equip	0	0	0	0	0	X
340	Transportation Equipment	492	X	X	X	X	492
341	Stores Equipment	94	X	X	X	X	94
342	Tools, Shop and Garage Equip.	4	X	X	X	X	4
343	Laboratory Equipment	88	X	X	X	X	88
344	Power Operated Equipment	20	X	X	X	X	20
345	Communication Equipment	103	X	X	X	X	103
346	Miscellaneous Equipment	163	X	X	X	X	163
347	Other Tangible Plant	30	X	X	X	X	30
348		3	X	X	X	X	3
Total Water Plant		16,598	265	5,141	1,167	8,680	1,345

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Lakeview Villas

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: Clay / Lakeview Villas

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	54	7	0	7
304	Structures and Improvements	528	45	27	71
305	Collecting and Impounding Reservoirs	(44)	0	44	(3)
306	Lake, River and Other Intakes	0	0	0	(2)
307	Wells and Springs	1,285	96	0	0
308	Infiltration Galleries and Tunnels	0	0	0	96
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	1,136	112	0	112
320	Water Treatment Equipment	54	(0)	0	112
330	Distribution Reservoirs and Standpipes	1,523	113	0	(0)
331	Transmission and Distribution Mains	1,204	59	0	113
333	Services	485	33	0	59
334	Meters and Meter Installations	(195)	31	0	33
335	Hydrants	0	0	0	31
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	1	0	0	0
340	Office Furniture and Equip	313	68	257	324
341	Transportation Equipment	99	12	87	(3)
342	Stores Equipment	2	0	2	(3)
343	Tools, Shop and Garage Equip.	49	4	45	3
344	Laboratory Equipment	13	1	11	49
345	Power Operated Equipment	89	5	72	(3)
346	Communication Equipment	58	16	51	12
347	Miscellaneous Equipment	13	2	11	77
348	Other Tangible Plant	0	0	1	(3)
					1
	Total Water Accumulated Depreciation	6,667	604	607	1,210

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

SYSTEM NAME: Clay / Lakeview Villas

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	1,814	245	202	410	52	76
603	0	0	0	0	0	0
604	596	81	66	135	17	24
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	0	6
616	0	XXXXXX	0	XXXXXX	0	0
618	6	0	0	0	0	0
620	0	5	0	0	7	15
631	0	0	0	0	0	0
632	0	0	0	0	0	7
633	0	0	0	0	0	17
634	0	0	0	0	0	0
635	2,276	0	0	0	0	0
636	0	8	0	0		199
641	0	0	0	0	2	10
642	0	0	0	0	0	1
650	0	0	190	0	0	23
656	0	0	0	0	0	6
657	0	0	0	0	0	13
658	19	3	2	4	1	3
659	0	0	0	0	0	2
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	4
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	46
667	0	0	0	0	0	13
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21	0
675	0	0	0	0	46	74
	4,711	341	460	549	147	539

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

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)	17,950,574
Less:			
	Nonused and Useful Plant (1)		(669,204)
108.1	Accumulated Depreciation	W-6(b)	5,376,748
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	6,635,313
252	Advances for Construction	F-21	1,908,240
Subtotal			4,699,477
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	2,224,472
Subtotal			6,923,949
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		308,117
	Other (Specify):		
	Deferred Taxes		(341,770)
	Regulatory Asset		297,652
WATER RATE BASE			7,187,948
WATER OPERATING INCOME			W-3 503,756
ACHIEVED RATE OF RETURN			<u>7.01%</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: Lee / Lehigh

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	3,121,836
469	Less: Guaranteed Revenue and AFPI	W-9	79,738
Net Operating Revenues			3,042,098
401	Operating Expenses	W-10(a)	1,541,788
403	Depreciation Expense	W-6(a)	558,582
	Less: Amortization of CIAC	W-8(a)	247,883
Net Depreciation Expense			310,699
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		140,483
408.11	Property Taxes		242,879
408.12	Payroll Taxes		45,442
408.13	Other Taxes and Licenses		482
Total Taxes Other Than Income			429,286
409.1	Income Taxes		235,972
410.1	Deferred Federal Income Taxes		31,437
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		(10,839)
Utility Operating Expenses			2,538,342
Utility Operating Income			503,756
Add Back:			
469	Guaranteed Revenues (and AFPI)	W-9	79,738
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		10,423
Total Utility Operating Income			<u>593,917</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lee / Lehigh

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	0	0	0	0
303	Land and Land Rights	67,279	22,622	(14,644)	75,257
304	Structures and Improvements	536,237	227,774	(223,148)	540,863
305	Collecting and Impounding Reservoirs	114,504	1,217	0	115,721
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	204,445	221,596	0	426,041
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	216,246	5,148	0	221,394
310	Power Generation Equipment	127,981	0	0	127,981
311	Pumping Equipment	661,944	(1,187)	(3,202)	657,555
320	Water Treatment Equipment	1,783,223	84,710	9,510	1,877,443
330	Distribution Reservoirs and Standpipes	699,688	0	0	699,688
331	Transmission and Distribution Mains	9,461,015	226,858	(5,233)	9,682,640
333	Services	1,481,795	80,623	0	1,562,418
334	Meters and Meter Installations	571,898	56,873	(51,907)	576,864
335	Hydrants	659,867	16,834	0	676,701
336	Backflow Prevention Devices	410	0	0	410
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	352,110	350,169	(352,110)	350,169
341	Transportation Equipment	69,425	67,051	(69,425)	67,051
342	Stores Equipment	2,761	2,818	(2,761)	2,818
343	Tools, Shop and Garage Equip.	57,641	62,333	(57,641)	62,333
344	Laboratory Equipment	17,884	14,476	(17,884)	14,476
345	Power Operated Equipment	84,545	73,134	(84,545)	73,134
346	Communication Equipment	133,284	115,765	(133,284)	115,765
347	Miscellaneous Equipment	26,517	21,675	(26,517)	21,675
348	Other Tangible Plant	1	2,177	(1)	2,177
	Total Water Plant	17,330,700	1,652,666	(1,032,792)	17,950,574

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: Lee / Lehigh

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	75,257	XXXXXX	37,374	15,000	1,500	21,383
304	Structures and Improvements	540,863	XXXXXX	2,412	122,224	190,501	225,726
305	Collecting and Impounding Reservoirs	115,721	XXXXXX	115,721	XXXXXX	XXXXXX	XXXXXX
306	Lake, River and Other Intakes	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
307	Wells and Springs	426,041	XXXXXX	426,041	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	221,394	XXXXXX	221,394	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	127,981	XXXXXX	127,981	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	657,555	XXXXXX	261,066	201,578	194,911	XXXXXX
320	Water Treatment Equipment	1,877,443	XXXXXX	XXXXXX	1,877,443	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	699,688	XXXXXX	XXXXXX	XXXXXX	699,688	XXXXXX
331	Transmission and Distribution Mains	9,682,640	XXXXXX	XXXXXX	XXXXXX	9,682,640	XXXXXX
333	Services	1,562,418	XXXXXX	XXXXXX	XXXXXX	1,562,418	XXXXXX
334	Meters and Meter Installations	576,864	XXXXXX	XXXXXX	XXXXXX	576,864	XXXXXX
335	Hydrants	676,701	XXXXXX	XXXXXX	XXXXXX	676,701	XXXXXX
336	Backflow Prevention Devices	410	XXXXXX	XXXXXX	XXXXXX	410	XXXXXX
339	Other Plant and Misc Equipment	0	0	0	0	0	XXXXXX
340	Office Furniture and Equip	350,169	XXXXXX	XXXXXX	XXXXXX	XXXXXX	350,169
341	Transportation Equipment	67,051	XXXXXX	XXXXXX	XXXXXX	XXXXXX	67,051
342	Stores Equipment	2,818	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,818
343	Tools, Shop and Garage Equip.	62,333	XXXXXX	XXXXXX	XXXXXX	XXXXXX	62,333
344	Laboratory Equipment	14,476	XXXXXX	XXXXXX	XXXXXX	XXXXXX	14,476
345	Power Operated Equipment	73,134	XXXXXX	XXXXXX	XXXXXX	XXXXXX	73,134
346	Communication Equipment	115,765	XXXXXX	XXXXXX	XXXXXX	XXXXXX	115,765
347	Miscellaneous Equipment	21,675	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21,675
348	Other Tangible Plant	2,177	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,177
	Total Water Plant	17,950,574	0	1,191,989	2,216,245	13,585,633	956,707

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: Lee / Lehigh

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: Lee / Lehigh

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	(168,841)	16,372	19,935	36,307
305	Collecting and Impounding Reservoirs	39,782	2,302	0	2,302
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	134,546	10,497	0	10,497
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	43,022	6,258	0	6,258
310	Power Generation Equipment	29,093	6,399	0	6,399
311	Pumping Equipment	241,688	32,987	0	32,987
320	Water Treatment Equipment	657,107	83,280	0	83,280
330	Distribution Reservoirs and Standpipes	291,616	18,892	0	18,892
331	Transmission and Distribution Mains	2,470,176	223,024	0	223,024
333	Services	508,246	38,053	0	38,053
334	Meters and Meter Installations	142,217	28,719	0	28,719
335	Hydrants	159,104	14,836	0	14,836
336	Backflow Prevention Devices	14	10	0	10
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	203,960	48,043	182,576	230,619
341	Transportation Equipment	64,725	8,566	62,100	70,666
342	Stores Equipment	1,538	152	1,651	1,804
343	Tools, Shop and Garage Equip.	32,013	3,067	31,929	34,996
344	Laboratory Equipment	8,611	945	7,512	8,457
345	Power Operated Equipment	57,822	3,621	51,124	54,745
346	Communication Equipment	37,747	11,087	36,133	47,220
347	Miscellaneous Equipment	8,262	1,365	7,874	9,239
348	Other Tangible Plant	31	109	487	596
	Total Depreciation Water Plant				
	In Service	4,962,479	558,582	401,323	959,905

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

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	659	(4)	21,712	(3)	(154,905)
305	Collecting and Impounding Reservoirs	0	0	0	0	42,084
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	145,043
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	49,280
310	Power Generation Equipment	0	0	0	0	35,492
311	Pumping Equipment	3,202	0	0	3,202	271,473
320	Water Treatment Equipment	(9,510)	(15)	0	(9,510)	749,897
330	Distribution Reservoirs and Standpipes	0	0	0	0	310,508
331	Transmission and Distribution Mains	5,233	0	0	5,233	2,687,967
333	Services	0	0	0	0	546,299
334	Meters and Meter Installations	51,907	0	0	51,907	119,029
335	Hydrants	0	0	0	0	173,940
336	Backflow Prevention Devices	0	0	0	0	24
339	Other Plant and Miscellaneous Equipment	21,967	0	0	0	0
340	Office Furniture and Equip	5,285	(4)	207,872	(3)	204,740
341	Transportation Equipment	0	0	65,532	(3)	65,737
342	Stores Equipment	0	0	1,848	(3)	1,494
343	Tools, Shop and Garage Equip	367	(4)	38,611	(3)	28,030
344	Laboratory Equipment	132	(4)	10,535	(3)	6,402
345	Power Operated Equipment	1,476	(4)	59,000	(3)	52,090
346	Communication Equipment	86	(4)	48,622	(3)	36,258
347	Miscellaneous Equipment	193	(4)	12,009	(3)	5,298
348	Other Tangible Plant	0	(4)	60	(3)	567
Total Depreciation Water Plant In Service		80,997	1,163	465,802	545,636	5,376,748

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		6,278,702
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	145,443
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	211,168
Total Credits		356,611
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>6,635,313</u>

Explain all debits charged to Account 271 below
None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

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	118	1,233 AVERAGE	145,444
Total Credits			<u>145,444</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	1,976,589
Debits during year: Accruals charge to Account 272 Other debits (specify):	247,883
Total Debits	247,883
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>2,224,472</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

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>MURPHY OIL USA NO. 5706</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	7,300
SERVICES	PROPERTY	1,500
HYDRANTS	PROPERTY	3,200
<u>LINKSIDE II</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	8,475
<u>EAST COUNTY REGIONAL LIBRARY</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	4,717
<u>ZEIGER CRANE BUILDING</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	32,610
SERVICES	PROPERTY	770
HYDRANTS	PROPERTY	2,140
<u>LEHIGH ACRES POST OFFICE</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	4,700
SERVICES	PROPERTY	1,750
HYDRANTS	PROPERTY	1,800
<u>EXPIRATION OF DEVELOPER AGREEMENT - BELL BLVD. LINE EXTENSION</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	26,988
SERVICES	PROPERTY	1,333
HYDRANTS	PROPERTY	3,646
<u>EXPIRATION OF DEVELOPER AGREEMENT - BETHANY TRACE PHASE 1A</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	66,930
SERVICES	PROPERTY	6,873
HYDRANTS	PROPERTY	5,854
<u>EXPIRATION OF DEVELOPER AGREEMENT - 5TH AVENUE STREET EXTENSION</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	5,484
SERVICES	PROPERTY	2,554
HYDRANTS	PROPERTY	2,824
<u>EXPIRATION OF DEVELOPER AGREEMENT - OAKWOOD PHASE II</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	11,498
SERVICES	PROPERTY	2,295
HYDRANTS	PROPERTY	1,210
<u>DEVELOPER AGREEMENT</u>		
IMPACT MAINS	CASH RECEIVABLE	2,882
IMPACT FEES	CASH RECEIVABLE	1,836
TOTAL CREDITS		<u>211,169</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

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	8,710	8,834	2,555,743
461.2	Metered Sales to Commercial Customers	397	396	466,080
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		9,107	9,230	\$3,021,823
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	20	19	9,083
Total Fire Protection Revenue		20	19	\$9,083
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	0	1	3,438
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
Total Water Sales		<u>9,127</u>	<u>9,250</u> (7)	<u>\$3,034,344</u>
OTHER WATER REVENUES;				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$79,738
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			41,173
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(33,419)
Total Other Water Revenues				\$87,492
Total Water Operating Revenues				<u>\$3,121,836</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lee / Lehigh

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	428,866	49,734	10,941
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	140,140 (5)	16,348	3,596
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	86,160	81,977	19
616	Fuel for Power Purchased	752	752	X X X X X X
618	Chemicals	110,180	0	X X X X X X
620	Materials and Supplies	75,543	155	4,634
631	Contractual Services - Eng.	10,168	10,152	0
632	Contractual Services - Acct.	4,973	0	0
633	Contractual Services - Legal	12,443	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	8,921	0	0
636	Contractual Services - Other	315,429	0	0
641	Rental of Building/Real Property	8,439	0	0
642	Rental of Equipment	25,685	0	0
650	Transportation Expenses	91,138	29	4,737
656	Insurance - Vehicle	4,454	0	0
657	Insurance - General Liability	9,472	0	0
658	Insurance - Workman's Compensation	5,930 (5)	512	113
659	Insurance - Other	1,187	0	0
660	Advertising Expense	2,788	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	17,910	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	9,493	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	15,222	X X X X X X	X X X X X X
675	Miscellaneous Expenses	156,495	68,787	1,755
	Total Water Utility Expenses	<u>1,541,788</u>	<u>228,446</u>	<u>25,795</u>

SYSTEM NAME: Lee / Lehigh

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	96,322	36,650	69,822	74,089	37,191	54,117
603	0	0	0	0	0	0
604	31,662	12,047	22,951	24,354	12,299	16,882
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	173	3,991
616	0	X X X X X X	0	X X X X X X	0	0
618	110,180	0	0	0	0	0
620	2,767	23,758	14,707	14,247	4,834	10,441
631	0	0	0	0	0	16
632	0	0	0	0	0	4,973
633	0	0	0	0	0	12,443
634	0	0	0	0	0	0
635	8,921	0	0	0	0	0
636	96,442	69,436	0	7,742		141,809
641	0	0	0	0	1,427	7,012
642	0	0	25,121	0	102	463
650	0	2,577	67,544	0	25	16,226
656	0	0	0	0	0	4,454
657	0	0	0	0	0	9,472
658						
	992	377	719	763	383	2,070
659	0	0	0	0	0	1,187
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	2,788
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	17,910
667	0	0	0	0	0	9,493
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	15,222	0
675	0	0	0	0	32,965	52,988
	347,286	144,846	200,864	121,195	104,619	368,735

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

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)	308,321
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	88,490
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	60,321
252	Advances for Construction	F-21	0
	Subtotal		<u>159,510</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	8,064
	Subtotal		<u>167,574</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)		27,416
	Other (Specify):		
	Deferred Taxes		(4,894)
	Regulatory Assets		11,702
	WATER RATE BASE		201,798
	WATER OPERATING INCOME	W-3	(13,692)
	ACHIEVED RATE OF RETURN		<u>(6.78%)</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-eight Operating and Maintenance Expense Method.

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	132,939
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>132,939</u>
401	Operating Expenses	W-10(a)	135,288
403	Depreciation Expense	W-6(a)	8,879
	Less: Amortization Of CIAC	W-8(a)	2,301
	Net Depreciation Expense		<u>6,578</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		5,982
408.11	Property Taxes		3,362
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		21
408	Total Taxes Other Than Income		9,365
409.1	Income Taxes		(4,863)
410.1	Deferred Federal Income Taxes		447
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		(185)
	Utility Operating Expenses		146,631
	Utility Operating Income		(13,692)
	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>(13,692)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Lelani Heights

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	1,197	0	0	1,197
303	Land and Land Rights	3,371	911	(621)	3,661
304	Structures and Improvements	29,227	17,718	(9,462)	37,483
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	6,492	0	0	6,492
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	5,983	0	5,983
310	Power Generation Equipment	28,135	0	0	28,135
311	Pumping Equipment	22,713	0	0	22,713
320	Water Treatment Equipment	7,590	0	0	7,590
330	Distribution Reservoirs and Standpipes	52,081	0	0	52,081
331	Transmission and Distribution Mains	75,330	0	0	75,330
333	Services	16,301	0	0	16,301
334	Meters and Meter Installations	17,692	1,502	(1,668)	17,526
335	Hydrants	3,604	0	0	3,604
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	14,930	14,915	(14,930)	14,915
341	Transportation Equipment	2,944	2,856	(2,944)	2,856
342	Stores Equipment	117	120	(117)	120
343	Tools, Shop and Garage Equip.	2,444	2,655	(2,444)	2,655
344	Laboratory Equipment	758	617	(758)	617
345	Power Operated Equipment	3,585	3,115	(3,585)	3,115
346	Communication Equipment	5,651	4,931	(5,651)	4,931
347	Miscellaneous Equipment	1,124	923	(1,124)	923
348	Other Tangible Plant	0	93	0	93
Total Water Plant		295,286	56,338	(43,304)	308,321

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

SYSTEM NAME: Martin / Leilani Heights

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 X X X X
302	Franchises	1,197	1,197	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
303	Land and Land Rights	3,661	X X X X X X X	0	0	2,750	911
304	Structures and Improvements	37,483	X X X X X X X	0	27,868	0	9,615
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	6,492	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	6,492	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	5,983	X X X X X X X	X X X X X X X	X X X X X X X
309	Supply Mains	5,983	X X X X X X X	28,135	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	28,135	X X X X X X X	17,356	5,357	0	X X X X X X X
311	Pumping Equipment	22,713	X X X X X X X	X X X X X X X	7,590	X X X X X X X	X X X X X X X
320	Water Treatment Equipment	7,590	X X X X X X X	X X X X 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	Distribution Reservoirs and Standpipes	52,081	X X X X X X X	X X X X X X X	X X X X X X X	52,081	X X X X X X X
331	Transmission and Distribution Mains	75,330	X X X X X X X	X X X X X X X	X X X X X X X	75,330	X X X X X X X
333	Services	16,301	X X X X X X X	X X X X X X X	X X X X X X X	16,301	X X X X X X X
334	Meters and Meter Installations	17,526	X X X X X X X	X X X X X X X	X X X X X X X	17,526	X X X X X X X
335	Hydrants	3,604	X X X X X X X	X X X X X X X	X X X X X X X	3,604	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	14,915	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	14,915
341	Transportation Equipment	2,856	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,856
342	Stores 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
343	Tools, Shop and Garage Equip.	2,655	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,655
344	Laboratory Equipment	617	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	617
345	Power Operated Equipment	3,115	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	3,115
346	Communication Equipment	4,931	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	4,931
347	Miscellaneous Equipment	923	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	923
348	Other Tangible Plant	93	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	93
Total Water Plant		308,321	1,197	57,966	40,815	167,592	40,751

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

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: Martin / Leilani Heights

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	376	29	0	29
304	Structures and Improvements	(1,437)	977	8,092	(2,3)
305	Collecting and Impounding Reservoirs	966	(0)	0	9,069
306	Lake, River and Other Intakes	0	0	0	(0)
307	Wells and Springs	3,988	210	0	0
308	Infiltration Galleries and Tunnels	0	0	0	210
309	Supply Mains	5	86	0	0
310	Power Generation Equipment	15,967	1,406	0	86
311	Pumping Equipment	2,926	702	0	1,406
320	Water Treatment Equipment	801	172	0	702
330	Distribution Reservoirs and Standpipes	12,498	1,632	0	172
331	Transmission and Distribution Mains	19,013	1,730	0	1,632
333	Services	17,283	(982)	0	1,730
334	Meters and Meter Installations	(15,856)	827	0	1,632
335	Hydrants	4,791	(1,187)	0	1,730
336	Backflow Prevention Devices	0	0	0	(982)
339	Other Plant and Miscellaneous Equipment	291	(0)	0	827
340	Office Furniture and Equip	8,648	2,046	7,777	(1,187)
341	Transportation Equipment	2,744	365	2,645	0
342	Stores Equipment	65	6	70	0
343	Tools, Shop and Garage Equip	1,357	131	1,360	(0)
344	Laboratory Equipment	365	40	320	77
345	Power Operated Equipment	2,452	154	2,178	1,491
346	Communication Equipment	1,601	472	1,539	(3)
347	Miscellaneous Equipment	350	58	335	(3)
348	Other Tangible Plant	1	5	21	2,011
					394
					25
	Total Water Accumulated Depreciation	79,195	8,879	24,337	33,216

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Martin / Leilani Heights

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	405
304	Structures and Improvements	28 (4)	0	922 (2,3)	950	6,682
305	Collecting and Impounding Reservoirs	0	0	966 (2)	966	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	4,198
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	5 (2)	5	86
310	Power Generation Equipment	0	0	0	0	17,373
311	Pumping Equipment	0	0	0	0	3,628
320	Water Treatment Equipment	0	0	0	0	973
330	Distribution Reservoirs and Standpipes	0	0	0	0	14,130
331	Transmission and Distribution Mains	0	0	0	0	20,743
333	Services	0	0	0	0	16,301
334	Meters and Meter Installations	1,668	0	0	1,668	(16,697)
335	Hydrants	0	0	0	0	3,604
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	291 (2)	291	0
340	Office Furniture and Equip	936 (4)	0	8,815 (3)	9,750	8,721
341	Transportation Equipment	225 (4)	50 (4)	2,778 (3)	2,954	2,800
342	Stores Equipment	0 (4)	0	78 (3)	78	64
343	Tools, Shop and Garage Equip.	16 (4)	0	1,638 (3)	1,654	1,194
344	Laboratory Equipment	6 (4)	0	447 (3)	453	273
345	Power Operated Equipment	63 (4)	0	2,502 (3)	2,565	2,219
346	Communication Equipment	4 (4)	0	2,064 (3)	2,068	1,544
347	Miscellaneous Equipment	8 (4)	0	510 (3)	518	226
348	Other Tangible Plant	0 (4)	0	2 (3)	2	24
Total Water Accumulated Depreciation		2,952	50	21,018	23,921	88,490

* 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: Martin / Leilani Heights

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		121,440
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		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		62,498
Total Contributions in Aid of Construction		<u>60,321</u>

Explain all debits charged to Account 271 below:
Physical Inventory Adjustment
62,498

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

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	68,261
Debits during year:	
Accruals charge to Account 272	2,301
Other debits (specify):	
Total Debits	2,301
Credits during year (specify):	
Physical Inventory Adjustment	62,498
Total Credits	<u>62,498</u>
Balance end of year	<u>8,064</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

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.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

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	387	394	130,347
461.2	Metered Sales to Commercial Customer	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 Dwellin	0	0	0
462	Total Metered Sales	<u>387</u>	<u>394</u>	<u>130,347</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>387</u>	<u>394 (7)</u>	<u>130,347</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,762
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			830
	Total Other Water Revenues			2,592
	Total Water Operating Revenues			<u>132,939</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Martin / Leilani Heights

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)
			0	
601	Salaries and Wages - Employees	3,889	0	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,243 (5)	0	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	177	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	651	0	0
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	212	0	0
633	Contractual Services - Legal	530	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	0	0	0
636	Contractual Services - Other	120,532	0	0
641	Rental of Building/Real Property	359	0	0
642	Rental of Equipment	24	0	0
650	Transportation Expenses	692	0	0
656	Insurance - Vehicle	190	0	0
657	Insurance - General Liability	403	0	0
658	Insurance - Workmans's Comp	104 (5)	0	0
659	Insurance - Other	51	0	0
660	Advertising Expense	119	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	1,389	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	404	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	648	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,669	8	0
	Total Water Utility Expenses	135,288	8	0

SYSTEM NAME: Martin / Leilani Heights

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	1,584	2,305
603	0	0	0	0	0	0
604	0	0	0	0	524	719
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	7	170
616	0	XXXXXX	0	XXXXXX	0	0
618	0	0	0	0	0	0
620	0	0	0	0	206	445
631	0	0	0	0	0	1
632	0	0	0	0	0	212
633	0	0	0	0	0	530
634	0	0	0	0	0	0
635	0	0	0	0	0	0
636	114,492	0	0	0	0	6,040
641	0	0	0	0	61	299
642	0	0	0	0	4	20
650	0	0	0	0	1	691
656	0	0	0	0	0	190
657	0	0	0	0	0	403
658	0	0	0	0	16	88
659	0	0	0	0	0	51
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	119
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	1,389
667	0	0	0	0	0	404
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	648	0
675	0	0	0	0	1,404	2,257
	114,492	0	0	0	4,456	16,332

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)	10,013,000
	Less:		
	Nonused and Useful Plant (1)		1,252,376
108.1	Accumulated Depreciation	W-6(b)	2,185,492
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	1,875,740
252	Advances for Construction	F-21	2,375,800
	Subtotal		<u>2,323,592</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	391,555
	Subtotal		<u>2,715,147</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)		80,918
	Other (Specify):		
	Deferred Taxes		(186,061)
	Regulatory Assets		91,814
	WATER RATE BASE		2,701,817
	WATER OPERATING INCOME	W-3	67,621
	ACHIEVED RATE OF RETURN		<u>2.50%</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
DECEMBER 31, 2000

SYSTEM NAME: Marion / Marion Oaks

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	944,355
469	Less: Guaranteed Revenue and AFPI	W-9	73,493
Net Operating Revenues			<u>870,862</u>
401	Operating Expenses	W-10(a)	407,858
403	Depreciation Expense	W-6(a)	261,999
	Less: Amortization Of CIAC	W-8(a)	58,113
Net Depreciation Expense			<u>203,886</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		42,496
408.11	Property Taxes		84,554
408.12	Payroll Taxes		15,551
408.13	Other Taxes and Licenses		161
408	Total Taxes Other Than Income		142,762
409.1	Income Taxes		37,661
410.1	Deferred Federal Income Taxes		17,071
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		(5,998)
Utility Operating Expenses			803,241
Utility Operating Income			67,621
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	73,493
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>141,114</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Marion / Marion Oaks

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	4,704	0	0	4,704
303	Land and Land Rights	118,628	7,159	(4,788)	120,999
304	Structures and Improvements	217,800	125,108	(72,956)	269,952
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	50,673	3,186	6,839	60,698
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	199,284	0	0	199,284
310	Power Generation Equipment	84,336	0	0	84,336
311	Pumping Equipment	204,236	0	(49,545)	154,691
320	Water Treatment Equipment	4,657	0	1,500	6,157
330	Distribution Reservoirs and Standpipes	330,120	0	0	330,120
331	Transmission and Distribution Mains	7,284,193	232,544	0	7,516,737
333	Services	425,540	14,704	0	440,244
334	Meters and Meter Installations	163,951	20,446	(22,444)	161,953
335	Hydrants	425,181	0	0	425,181
336	Backflow Prevention Devices	0	362	0	362
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equip	115,120	117,240	(115,120)	117,240
341	Transportation Equipment	22,698	22,450	(22,698)	22,450
342	Stores Equipment	903	943	(903)	943
343	Tools, Shop and Garage Equip.	18,845	20,870	(18,845)	20,870
344	Laboratory Equipment	5,847	4,847	(5,847)	4,847
345	Power Operated Equipment	27,641	24,486	(27,641)	24,486
346	Communication Equipment	43,576	38,759	(43,576)	38,759
347	Miscellaneous Equipment	8,669	7,257	(8,669)	7,257
348	Other Tangible Plant	0	729	0	729
Total Water Plant		9,756,602	641,091	(384,693)	10,013,000

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Marion / Marion Oaks

YEAR OF REPORT
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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 X X X X
302	Franchises	4,704	4,704	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
303	Land and Land Rights	120,999	X X X X X X X	113,415	0	425	7,159
304	Structures and Improvements	269,952	X X X X X X X	0	194,377	0	75,575
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	60,698	X X X X X X X	60,698	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	199,284	X X X X X X X	199,284	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	84,336	X X X X X X X	84,336	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	154,691	X X X X X X X	109,070	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	6,157	X X X X X X X	X X X X X X X	2,692	42,929	X X X X X X X
320	Distribution Reservoirs and Standpipes	330,120	X X X X X X X	X X X X X X X	6,157	X X X X X X X	X X X X X X X
331	Transmission and Distribution Mains	7,516,737	X X X X X X X	X X X X X X X	X X X X X X X	330,120	X X X X X X X
333	Services	440,244	X X X X X X X	X X X X X X X	X X X X X X X	7,516,737	X X X X X X X
334	Meters and Meter Installations	161,953	X X X X X X X	X X X X X X X	X X X X X X X	440,244	X X X X X X X
335	Hydrants	425,181	X X X X X X X	X X X X X X X	X X X X X X X	161,953	X X X X X X X
336	Backflow Prevention Devices	362	X X X X X X X	X X X X X X X	X X X X X X X	425,181	X X X X X X X
339	Other Plant and Misc Equipment	0	0	0	0	362	X X X X X X X
340	Office Furniture and Equip	117,240	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
341	Transportation Equipment	22,450	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
342	Stores Equipment	943	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	117,240
343	Tools, Shop and Garage Equip.	20,870	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	22,450
344	Laboratory Equipment	4,847	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	943
345	Power Operated Equipment	24,486	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	20,870
346	Communication Equipment	38,759	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	4,847
347	Miscellaneous Equipment	7,257	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	24,486
348	Other Tangible Plant	729	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	38,759
							7,257
							729
	Total Water Plant	10,013,000	4,704	566,803	203,226	8,917,951	320,316

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Marion Oaks

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: Marion / Marion Oaks

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	1,286	117	0	117
304	Structures and Improvements	39,424	6,608	15,483	3,11
305	Collecting and Impounding Reservoirs	0	0	0	22,092
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	220	1,855	0	1,855
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	46,787	5,700	0	5,700
310	Power Generation Equipment	32,679	4,217	0	4,217
311	Pumping Equipment	4,270	7,735	3,652	(11)
320	Water Treatment Equipment	(10,804)	246	0	246
330	Distribution Reservoirs and Standpipes	128,169	8,913	0	8,913
331	Transmission and Distribution Mains	1,379,365	172,431	0	172,431
333	Services	116,425	10,822	0	10,822
334	Meters and Meter Installations	(7,087)	8,148	0	8,148
335	Hydrants	97,996	9,439	0	9,439
336	Backflow Prevention Devices	0	4	0	4
339	Other Plant and Miscellaneous Equipment	66,683	0	0	0
340	Office Furniture and Equip	21,161	16,085	61,129	(3)
341	Transportation Equipment	503	2,868	20,792	(3)
342	Stores Equipment	10,466	51	553	(3)
343	Tools, Shop and Garage Equip.	2,815	1,027	10,690	(3)
344	Laboratory Equipment	18,905	316	2,515	(3)
345	Power Operated Equipment	12,341	1,212	17,117	(3)
346	Communication Equipment	2,701	3,712	12,098	(3)
347	Miscellaneous Equipment	10	457	2,636	(3)
348	Other Tangible Plant		36	163	(3)
	Total Water Accumulated Depreciation	1,964,315	261,999	146,828	408,828

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

W-6 (a)

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

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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	1,403
304	Structures and Improvements	221 (4)	0	5,546	3,11	55,749
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	(6,839) (16)	0	0	(6,839)	8,914
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	52,487
310	Power Generation Equipment	0	0	0	0	36,896
311	Pumping Equipment	0	0	12,868	12,868	2,789
320	Water Treatment Equipment	(1,500) (16)	0	0	(1,500)	(9,058)
330	Distribution Reservoirs and Standpipes	0	0	0	0	137,082
331	Transmission and Distribution Mains	0	0	0	0	1,551,796
333	Services	0	0	0	0	127,247
334	Meters and Meter Installations	22,444	0	0	22,444	(21,383)
335	Hydrants	0	0	0	0	107,435
336	Backflow Prevention Devices	0	0	0	0	4
339	Other Plant and Miscellaneous Equipment	0	0	0	0	0
340	Office Furniture and Equip	7,355 (4)	0	67,993	75,348	68,549
341	Transportation Equipment	1,769 (4)	389 (4)	21,431	22,811	22,009
342	Stores Equipment	0 (4)	0	607	607	500
343	Tools, Shop and Garage Equip.	123 (4)	0	12,675	12,798	9,385
344	Laboratory Equipment	44 (4)	0	3,459	3,503	2,143
345	Power Operated Equipment	494 (4)	0	19,299	19,794	17,440
346	Communication Equipment	29 (4)	0	15,982	16,011	12,140
347	Miscellaneous Equipment	65 (4)	0	3,956	4,020	1,774
348	Other Tangible Plant	0 (4)	0	20	20	190
Total Water Accumulated Depreciation		24,204	389	163,836	187,651	2,185,492

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Marion Oaks

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		1,720,658
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	155,082
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		155,082
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>1,875,740</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

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SYSTEM NAME: Marion / Marion Oaks

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	115	1,349 AVERAGE	155,082
Total Credits			<u>155,082</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	333,442
Debits during year:	
Accruals charge to Account 272	58,113
Other debits (specify):	
Total Debits	58,113
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>391,555</u>

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

**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		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Marion Oaks

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	2,911	3,020	774,437
461.2	Metered Sales to Commercial Customer	71	73	68,367
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 Dwellin	0	0	0
462	Total Metered Sales	<u>2,982</u>	<u>3,093</u>	<u>842,804</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	1	1	471
	Total Fire Protection Revenue	<u>1</u>	<u>1</u>	<u>471</u>
464	Other Sales To Public Authorities	0	0	0
465	Sales To Irrigation Customers	1	3	458
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>2,984</u>	<u>3,097 (7)</u>	<u>843,733</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			73,493
470	Forfeited Discounts			(36)
471	Miscellaneous Service Revenues			21,423
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			5,742
	Total Other Water Revenues			100,622
	Total Water Operating Revenues			<u>944,355</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Marion / Marion Oaks

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)
			37,972	
601	Salaries and Wages - Employees	146,089	47,043	315
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	47,742 (5)	15,464	104
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	33,031	31,637	0
616	Fuel for Power Purchased	1,021	1,021	X X X X X X
618	Chemicals	4,132	0	X X X X X X
620	Materials and Supplies	14,177	29	574
631	Contractual Services - Eng.	5	0	0
632	Contractual Services - Acct.	1,665	0	0
633	Contractual Services - Legal	4,166	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	6,727	0	0
636	Contractual Services - Other	51,965	0	907
641	Rental of Building/Real Property	2,825	0	0
642	Rental of Equipment	189	0	0
650	Transportation Expenses	28,382	10	0
656	Insurance - Vehicle	1,491	0	0
657	Insurance - General Liability	3,171	0	0
658	Insurance - Workmans's Comp	2,011 (5)	485	3
659	Insurance - Other	397	0	0
660	Advertising Expense	933	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	10,915	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	3,178	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	5,096	X X X X X X	X X X X X X
675	Miscellaneous Expenses	38,547	9,769	0
	Total Water Utility Expenses	407,858	105,457	1,903

SYSTEM NAME: Marion / Marion Oaks

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	3,831	1,162	28,723	34,444	12,452	18,119
603	0	0	0	0	0	0
604	1,259	382	9,442	11,322	4,118	5,652
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	58	1,336
616	0	X X X X X X	0	X X X X X X	0	0
618	4,132	0	0	0	0	0
620	14	2,502	1,662	4,282	1,618	3,496
631	0	0	0	0	0	5
632	0	0	0	0	0	1,665
633	0	0	0	0	0	4,166
634	0	0	0	0	0	0
635	6,727	0	0	0	0	0
636	0	3,579	0	0		47,479
641	0	0	0	0	478	2,348
642	0	0	0	0	34	155
650	0	0	22,931	0	8	5,432
656	0	0	0	0	0	1,491
657	0	0	0	0	0	3,171
658	39	12	296	355	128	693
659	0	0	0	0	0	397
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	933
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	10,915
667	0	0	0	0	0	3,178
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	5,096	0
675	0	0	0	0	11,037	17,741
	<u>16,003</u>	<u>7,637</u>	<u>63,053</u>	<u>50,403</u>	<u>35,028</u>	<u>128,375</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)	1,006,153
	Less:		
	Nonused and Useful Plant (1)		63,935
108.1	Accumulated Depreciation	W-6(b)	308,075
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	84,375
252	Advances for Construction	F-21	0
	Subtotal		<u>549,768</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	33,007
	Subtotal		<u>582,775</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)		22,106
	Other (Specify):		
	Deferred Taxes		(20,242)
	Regulatory Assets		22,215
	WATER RATE BASE		606,854
	WATER OPERATING INCOME	W-3	81,338
	ACHIEVED RATE OF RETURN		<u>13.40%</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
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith Manor

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	268,818
469	Less: Guaranteed Revenue and AFPI	W-9	1,119
Net Operating Revenues			<u>267,699</u>
401	Operating Expenses	W-10(a)	110,522
403	Depreciation Expense	W-6(a)	32,082
	Less: Amortization Of CIAC	W-8(a)	2,693
Net Depreciation Expense			<u>29,389</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		12,097
408.11	Property Taxes		1,732
408.12	Payroll Taxes		3,620
408.13	Other Taxes and Licenses		385
408	Total Taxes Other Than Income		17,834
409.1	Income Taxes		27,346
410.1	Deferred Federal Income Taxes		1,871
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		(601)
Utility Operating Expenses			186,361
Utility Operating Income			81,338
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	1,119
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>82,457</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith Manor

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	3,976	0	0	3,976
303	Land and Land Rights	13,991	1,484	(1,038)	14,437
304	Structures and Improvements	27,773	15,665	(15,819)	27,619
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	10,666	0	0	10,666
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,063	0	0	1,063
310	Power Generation Equipment	32,504	0	0	32,504
311	Pumping Equipment	77,958	0	(6,429)	71,529
312	Water Treatment Equipment	5,647	0	500	6,147
313	Distribution Reservoirs and Standpipes	51,069	0	0	51,069
314	Transmission and Distribution Mains	493,330	0	0	493,330
315	Services	186,489	881	0	187,370
316	Meters and Meter Installations	40,770	2,669	(2,856)	40,583
317	Hydrants	16,610	0	0	16,610
318	Backflow Prevention Devices	0	0	0	0
319	Other Plant and Misc. Equipment	0	0	0	0
320	Office Furniture and Equip	24,961	24,304	(24,961)	24,304
321	Transportation Equipment	4,921	4,654	(4,921)	4,654
322	Stores Equipment	196	196	(196)	196
323	Tools, Shop and Garage Equip.	4,086	4,326	(4,086)	4,326
324	Laboratory Equipment	1,268	1,005	(1,268)	1,005
325	Power Operated Equipment	5,993	5,076	(5,993)	5,076
326	Communication Equipment	9,448	8,035	(9,448)	8,035
327	Miscellaneous Equipment	1,880	1,504	(1,880)	1,504
328	Other Tangible Plant	0	151	0	151
Total Water Plant		1,014,599	69,949	(78,395)	1,006,153

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

SYSTEM NAME: Seminole / Meredith Manor

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 X X X X
302	Franchises	3,976	3,976	X X X X 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	14,437	X X X X X X X	12,953	0	0	1,484
304	Structures and Improvements	27,619	X X X X X X X	0	11,952	0	15,667
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	10,666	X X X X X X X	10,666	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	1,063	X X X X X X X	1,063	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	32,504	X X X X X X X	32,504	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	71,529	X X X X X X X	19,055	1,456	51,018	X X X X X X X
320	Water Treatment Equipment	6,147	X X X X X X X	X X X X X X X	6,147	X X X X X X X	X X X X X X X
330	Distribution Reservoirs and Standpipes	51,069	X X X X X X X	X X X X X X X	X X X X X X X	51,069	X X X X X X X
331	Transmission and Distribution Mains	493,330	X X X X X X X	X X X X X X X	X X X X X X X	493,330	X X X X X X X
333	Services	187,370	X X X X X X X	X X X X X X X	X X X X X X X	187,370	X X X X X X X
334	Meters and Meter Installations	40,583	X X X X X X X	X X X X X X X	X X X X X X X	40,583	X X X X X X X
335	Hydrants	16,610	X X X X X X X	X X X X X X X	X X X X X X X	16,610	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	24,304	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	24,304
341	Transportation Equipment	4,654	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	4,654
342	Stores 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 X X X X	196
343	Tools, Shop and Garage Equip.	4,326	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	4,326
344	Laboratory Equipment	1,005	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,005
345	Power Operated Equipment	5,076	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	5,076
346	Communication Equipment	8,035	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	8,035
347	Miscellaneous Equipment	1,504	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,504
348	Other Tangible Plant	151	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	151
Total Water Plant		1,006,153	3,976	76,241	19,555	839,980	66,401

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith 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%
	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: Seminole / Meredith 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	2,092	99	0	99
304	Structures and Improvements	8,381	837	1,319	2,155
305	Collecting and Impounding Reservoirs	174	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	5,449	355	0	355
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	592	30	0	30
310	Power Generation Equipment	14,169	1,626	0	1,626
311	Pumping Equipment	37,252	3,576	0	3,576
320	Water Treatment Equipment	2,208	268	0	268
330	Distribution Reservoirs and Standpipes	26,436	1,379	0	1,379
331	Transmission and Distribution Mains	117,742	11,495	0	11,495
333	Services	32,762	4,673	0	4,673
334	Meters and Meter Installations	9,844	2,034	0	2,034
335	Hydrants	7,133	369	0	369
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	291	0	0	0
340	Office Furniture and Equip	14,458	3,334	12,672	16,006
341	Transportation Equipment	4,588	595	4,310	4,905
342	Stores Equipment	109	11	115	125
343	Tools, Shop and Garage Equip.	2,269	213	2,216	2,429
344	Laboratory Equipment	610	66	521	587
345	Power Operated Equipment	4,099	251	3,548	3,800
346	Communication Equipment	2,676	769	2,508	3,277
347	Miscellaneous Equipment	586	95	547	641
348	Other Tangible Plant	2	8	34	41
Total Water Accumulated Depreciation		293,922	32,082	27,789	59,871

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Seminole / Meredith 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	2,191
304	Structures and Improvements	46 (4)	0	3,020	(2,3)	7,471
305	Collecting and Impounding Reservoirs	0	0	174	(2)	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	5,804
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	622
310	Power Generation Equipment	0	0	0	0	15,795
311	Pumping Equipment	6,428	0	0	6,428	34,400
320	Water Treatment Equipment	(500) (15)	0	0	(500)	2,976
330	Distribution Reservoirs and Standpipes	0	0	0	0	27,815
331	Transmission and Distribution Mains	0	0	0	0	129,237
333	Services	0	0	0	0	37,435
334	Meters and Meter Installations	2,856	0	0	2,856	9,022
335	Hydrants	0	0	0	0	7,502
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	1,525 (4)	0	291	(2)	0
340	Office Furniture and Equip	367 (4)	0	14,730	(3)	14,210
341	Transportation Equipment	0 (4)	81 (4)	4,644	(3)	4,563
342	Stores Equipment	0 (4)	0	130	(3)	104
343	Tools, Shop and Garage Equip.	25 (4)	0	2,727	(3)	1,945
344	Laboratory Equipment	9 (4)	0	744	(3)	444
345	Power Operated Equipment	102 (4)	0	4,181	(3)	3,615
346	Communication Equipment	6 (4)	0	3,431	(3)	2,517
347	Miscellaneous Equipment	13 (4)	0	846	(3)	368
348	Other Tangible Plant	0 (4)	0	4	(3)	39
Total Water Accumulated Depreciation		10,878	81	34,922	45,719	308,075

* 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 / Meredith Manor

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		79,459
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	4,916
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		4,916
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>84,375</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith Manor

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	4,916 AVERAGE	4,916
Total Credits			<u>4,916</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	30,314
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,693
Total Debits	2,693
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>33,007</u>

SYSTEM NAME: Seminole / Meredith Manor

**YEAR OF REPORT
DECEMBER 31, 2000**

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

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith 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	587	582	209,260
461.2	Metered Sales to Commercial Customer	57	57	54,852
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>644</u>	<u>639</u>	<u>264,112</u>
Fire Protection Revenue:				
462.1	Public Fire Protection	0	0	0
462.2	Private Fire Protection	3	3	707
	Total Fire Protection Revenue	<u>3</u>	<u>3</u>	<u>707</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>647</u>	<u>642 (7)</u>	<u>264,819</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			1,119
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			2,650
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			230
	Total Other Water Revenues			<u>3,999</u>
	Total Water Operating Revenues			<u><u>268,818</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Seminole / Meredith 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)
			8,839	
601	Salaries and Wages - Employees	33,228	8,166	524
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	10,865 (5)	2,684	172
610	Purchased Water	637	637	X X X X X X
615	Purchased Power	13,923	0	0
616	Fuel for Power Purchased	72	72	X X X X X X
618	Chemicals	4,771	0	X X X X X X
620	Materials and Supplies	6,879	6	3,091
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	345	0	0
633	Contractual Services - Legal	864	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,862	0	0
636	Contractual Services - Other	11,404	0	0
641	Rental of Building/Real Property	586	0	0
642	Rental of Equipment	63	0	0
650	Transportation Expenses	8,394	2	0
656	Insurance - Vehicle	309	0	0
657	Insurance - General Liability	657	0	0
658	Insurance - Workmans's Comp	447 (5)	84	5
659	Insurance - Other	82	0	0
660	Advertising Expense	193	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,263	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	659	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	1,056	X X X X X X	X X X X X X
675	Miscellaneous Expenses	9,960	3,994	0
	Total Water Utility Expenses	110,522	15,645	3,793

SYSTEM NAME: Seminole / Meredith 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	8,519	574	5,110	3,998	2,581	3,756
603	0	0	0	0	0	0
604	2,800	189	1,680	1,314	854	1,172
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	13,634	X X X X X X	0	X X X X X X	12	277
616	0	X X X X X X	0	X X X X X X	0	0
618	4,771	0	0	0	0	0
620	0	79	956	1,687	335	725
631	0	0	0	0	0	1
632	0	0	0	0	0	345
633	0	0	0	0	0	864
634	0	0	0	0	0	0
635	2,862	0	0	0	0	0
636	350	1,212	0	0		9,842
641	0	0	0	0	99	487
642	0	24	0	0	7	32
650	0	0	7,264	0	2	1,126
656	0	0	0	0	0	309
657	0	0	0	0	0	657
658	88	6	53	41	27	144
659	0	0	0	0	0	82
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	193
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	2,263
667	0	0	0	0	0	659
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	1,056	0
675	0	0	0	0	2,288	3,678
	<u>33,024</u>	<u>2,084</u>	<u>15,062</u>	<u>7,040</u>	<u>7,261</u>	<u>26,612</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)	92,987
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	27,155
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	3,577
252	Advances for Construction	F-21	0
	Subtotal		<u>62,255</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	2,223
	Subtotal		<u>64,478</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)		2,961
	Other (Specify):		
	Deferred Taxes		(2,249)
	Regulatory Assets		1,303
	WATER RATE BASE		66,493
	WATER OPERATING INCOME	W-3	(191)
	ACHIEVED RATE OF RETURN		<u>(0.29%)</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: Lake / Morningview

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	300	0	0	300
303	Land and Land Rights	938	79	(56)	961
304	Structures and Improvements	4,165	830	(856)	4,139
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	5,796	0	0	5,796
311	Pumping Equipment	6,411	0	0	6,411
320	Water Treatment Equipment	2,365	0	0	2,365
330	Distribution Reservoirs and Standpipes	58,238	0	0	58,238
331	Transmission and Distribution Mains	6,624	0	0	6,624
333	Services	1,098	0	0	1,098
334	Meters and Meter Installations	1,947	0	0	1,947
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	1,350	1,287	(1,350)	1,287
340	Office Furniture and Equip	266	246	(266)	246
341	Transportation Equipment	11	10	(11)	10
342	Stores Equipment	221	229	(221)	229
343	Tools, Shop and Garage Equip.	69	53	(69)	53
344	Laboratory Equipment	324	269	(324)	269
345	Power Operated Equipment	511	426	(511)	426
346	Communication Equipment	102	80	(102)	80
347	Miscellaneous Equipment	0	8	0	8
348	Other Tangible Plant	0	8	0	8
	Total Water Plant	93,236	3,517	(3,766)	92,987

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

SYSTEM NAME: Lake / Morningview

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 (i)	5 GENERAL PLANT (k)
301	Organization	0	0	X	X	X	X
302	Franchises	300	300	X	X	X	X
303	Land and Land Rights	961	X	X	X	X	X
304	Structures and Improvements	4,139	X	0	882	0	79
305	Collecting and Impounding Reservoirs	0	X	0	3,309	0	830
306	Lake, River and Other Intakes	0	X	X	X	X	X
307	Wells and Springs	2,500	X	2,500	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	0	X	0	X	X	X
310	Power Generation Equipment	5,796	X	5,796	X	X	X
311	Pumping Equipment	6,411	X	6,047	364	0	X
320	Water Treatment Equipment	2,365	X	X	2,365	X	X
330	Distribution Reservoirs and Standpipes	58,238	X	X	X	58,238	X
331	Transmission and Distribution Mains	6,624	X	X	X	6,624	X
333	Services	1,098	X	X	X	1,098	X
334	Meters and Meter Installations	1,947	X	X	X	1,947	X
335	Hydrants	0	X	X	X	0	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc. Equipment	0	0	0	0	0	X
340	Office Furniture and Equip	1,287	X	X	X	X	1,287
341	Transportation Equipment	246	X	X	X	X	246
342	Stores Equipment	10	X	X	X	X	10
343	Tools, Shop and Garage Equip	229	X	X	X	X	229
344	Laboratory Equipment	53	X	X	X	X	53
345	Power Operated Equipment	269	X	X	X	X	269
346	Communication Equipment	426	X	X	X	X	426
347	Miscellaneous Equipment	80	X	X	X	X	80
348	Other Tangible Plant	8	X	X	X	X	8
Total Water Plant		92,987	300	14,343	6,920	67,907	3,517

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Morningview

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: Lake / Morningview

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	107	8	0	8
304	Structures and Improvements	2,361	126	70	195
305	Collecting and Impounding Reservoirs	1	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,007	84	0	84
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	2,506	290	0	290
311	Pumping Equipment	2,869	321	0	321
320	Water Treatment Equipment	832	108	0	108
330	Distribution Reservoirs and Standpipes	8,966	1,572	0	1,572
331	Transmission and Distribution Mains	3,164	155	0	155
333	Services	581	27	0	27
334	Meters and Meter Installations	665	97	0	97
335	Hydrants	1	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	782	177	671	848
341	Transportation Equipment	248	31	228	260
342	Stores Equipment	6	1	6	7
343	Tools, Shop and Garage Equip.	123	11	117	129
344	Laboratory Equipment	33	3	28	31
345	Power Operated Equipment	222	13	188	201
346	Communication Equipment	145	41	133	174
347	Miscellaneous Equipment	32	5	29	34
348	Other Tangible Plant	0	0	2	2
Total Water Accumulated Depreciation		24,656	3,071	1,472	4,542

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

W-6 (a)

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

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	115
304	Structures and Improvements	2 (4)	0	231 (2,3)	233	2,323
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	1,091
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	2,796
311	Pumping Equipment	0	0	0	0	3,190
320	Water Treatment Equipment	0	0	0	0	940
330	Distribution Reservoirs and Standpipes	0	0	0	0	10,538
331	Transmission and Distribution Mains	0	0	0	0	3,319
333	Services	0	0	0	0	608
334	Meters and Meter Installations	0	0	0	0	762
335	Hydrants	0	0	1 (2)	1	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	81 (4)	0	796 (3)	877	753
341	Transportation Equipment	19 (4)	4 (4)	251 (3)	266	242
342	Stores Equipment	0 (4)	0	7 (3)	7	5
343	Tools, Shop and Garage Equip.	1 (4)	0	147 (3)	149	103
344	Laboratory Equipment	0 (4)	0	40 (3)	41	24
345	Power Operated Equipment	5 (4)	0	226 (3)	232	191
346	Communication Equipment	0 (4)	0	185 (3)	185	133
347	Miscellaneous Equipment	1 (4)	0	46 (3)	46	19
348	Other Tangible Plant	0 (4)	0	0 (3)	0	2
Total Water Accumulated Depreciation		111	4	1,937	2,044	27,155

* 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 / Morningview

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		3,577
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		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>3,577</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: Lake / Morningview

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	2,098
Debits during year:	
Accruals charge to Account 272	125
Other debits (specify):	
Total Debits	125
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>2,223</u>

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

**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		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Morningview

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	35	34	19,603
461.2	Metered Sales to Commercial Customer	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 Dwellin	0	0	0
462	Total Metered Sales	<u>35</u>	<u>34</u>	<u>19,603</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>35</u>	<u>34 (7)</u>	<u>19,603</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			30
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			208
	Total Other Water Revenues			238
	Total Water Operating Revenues			<u>19,841</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Morningview

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)
			1,627	
601	Salaries and Wages - Employees	5,285	709	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	1,734 (5)	233	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	555	540	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	1,070	0	X X X X X X
620	Materials and Supplies	148	0	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	18	0	0
633	Contractual Services - Legal	46	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,489	0	0
636	Contractual Services - Other	932	0	0
641	Rental of Building/Real Property	31	0	0
642	Rental of Equipment	2	0	0
650	Transportation Expenses	714	0	0
656	Insurance - Vehicle	16	0	0
657	Insurance - General Liability	35	0	0
658	Insurance - Workmans's Comp	60 (5)	7	0
659	Insurance - Other	4	0	0
660	Advertising Expense	10	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	120	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	35	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	56	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,214	898	0
	Total Water Utility Expenses	14,575	2,387	0

SYSTEM NAME: Lake / Morningview

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	3,031	1,018	111	80	137	199
603	0	0	0	0	0	0
604	996	335	36	26	45	62
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	15
616	0	X X X X X X	0	X X X X X X	0	0
618	1,070	0	0	0	0	0
620	0	0	92	0	18	38
631	0	0	0	0	0	0
632	0	0	0	0	0	18
633	0	0	0	0	0	46
634	0	0	0	0	0	0
635	2,489	0	0	0	0	0
636	0	411	0	0		521
641	0	0	0	0	5	26
642	0	0	0	0	0	2
650	0	0	654	0	0	60
656	0	0	0	0	0	16
657	0	0	0	0	0	35
658	31	10	1	1	1	8
659	0	0	0	0	0	4
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	10
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	120
667	0	0	0	0	0	35
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	56	0
675	0	0	0	0	121	195
	<u>7,618</u>	<u>1,774</u>	<u>895</u>	<u>107</u>	<u>385</u>	<u>1,410</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)	53,197
Less:			
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	37,158
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	2,705
252	Advances for Construction	F-21	0
Subtotal			<u>13,334</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	(1,176)
Subtotal			<u>12,158</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)		6,604
	Other (Specify):		
	Deferred Taxes		(1,199)
	Regulatory Assets		6,265
WATER RATE BASE			23,828
WATER OPERATING INCOME		W-3	11,472
ACHIEVED RATE OF RETURN			<u>48.14%</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: Brevard / Oakwood

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	53,779
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>53,779</u>
401	Operating Expenses	W-10(a)	33,073
403	Depreciation Expense	W-6(a)	601
	Less: Amortization Of CIAC	W-8(a)	90
Net Depreciation Expense			<u>511</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		2,420
408.11	Property Taxes		450
408.12	Payroll Taxes		566
408.13	Other Taxes and Licenses		11
408	Total Taxes Other Than Income		3,447
409.1	Income Taxes		5,193
410.1	Deferred Federal Income Taxes		114
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		(31)
Utility Operating Expenses			<u>42,307</u>
Utility Operating Income			<u>11,472</u>
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>11,472</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Brevard / Oakwood

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	542	0	0	542
303	Land and Land Rights	2,032	474	(324)	2,182
304	Structures and Improvements	4,940	5,002	(4,939)	5,003
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	14,012	0	0	14,012
333	Services	5,430	0	0	5,430
334	Meters and Meter Installations	10,281	884	(863)	10,302
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	7,793	7,760	(7,793)	7,760
341	Transportation Equipment	1,537	1,486	(1,537)	1,486
342	Stores Equipment	61	62	(61)	62
343	Tools, Shop and Garage Equip.	1,276	1,381	(1,276)	1,381
344	Laboratory Equipment	396	321	(396)	321
345	Power Operated Equipment	1,871	1,621	(1,871)	1,621
346	Communication Equipment	2,950	2,566	(2,950)	2,566
347	Miscellaneous Equipment	587	480	(587)	480
348	Other Tangible Plant	0	48	0	48
Total Water Plant		53,708	22,085	(22,597)	53,197

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

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	542	542	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	2,182	X X X X X X	0	0	1,708	474
304	Structures and Improvements	5,003	X X X X X X	0	0	0	5,003
305	Collecting and Impounding Reservoirs	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
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	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
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	0	X X X X X X	0	0	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	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
331	Transmission and Distribution Mains	14,012	X X X X X X	X X X X X X	X X X X X X	14,012	X X X X X X
333	Services	5,430	X X X X X X	X X X X X X	X X X X X X	5,430	X X X X X X
334	Meters and Meter Installations	10,302	X X X X X X	X X X X X X	X X X X X X	10,302	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	7,760	X X X X X X	X X X X X X	X X X X X X	X X X X X X	7,760
341	Transportation Equipment	1,486	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,486
342	Stores Equipment	62	X X X X X X	X X X X X X	X X X X X X	X X X X X X	62
343	Tools, Shop and Garage Equip.	1,381	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,381
344	Laboratory Equipment	321	X X X X X X	X X X X X X	X X X X X X	X X X X X X	321
345	Power Operated Equipment	1,621	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,621
346	Communication Equipment	2,566	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,566
347	Miscellaneous Equipment	480	X X X X X X	X X X X X X	X X X X X X	X X X X X X	480
348	Other Tangible Plant	48	X X X X X X	X X X X X X	X X X X X X	X X X X X X	48
Total Water Plant		53,197	542	0	0	31,452	21,203

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Brevard / Oakwood

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: Brevard / Oakwood

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	143	14	0	14
304	Structures and Improvements	(816)	152	1,662	1,814
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	36	(0)	0	(0)
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	0	0	0	0
320	Water Treatment Equipment	98	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	0	0	0	0
331	Transmission and Distribution Mains	15,210	(1,198)	0	(1,198)
333	Services	6,016	(586)	0	(586)
334	Meters and Meter Installations	8,526	515	0	515
335	Hydrants	3	(0)	0	(0)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	6	0	0	0
340	Office Furniture and Equip	4,514	1,065	4,046	5,111
341	Transportation Equipment	1,432	190	1,376	1,566
342	Stores Equipment	34	3	37	40
343	Tools, Shop and Garage Equip.	709	68	708	776
344	Laboratory Equipment	191	21	166	187
345	Power Operated Equipment	1,280	80	1,133	1,213
346	Communication Equipment	835	246	801	1,046
347	Miscellaneous Equipment	183	30	175	205
348	Other Tangible Plant	1	2	11	13
Total Water Accumulated Depreciation		38,403	601	10,114	10,716

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Brevard / Oakwood

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	157
304	Structures and Improvements	15 (4)	0	481	495	503
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	36	36	0
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	1	1	0
310	Power Generation Equipment	0	0	1	1	0
311	Pumping Equipment	0	0	0	0	0
320	Water Treatment Equipment	0	0	98	98	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0
331	Transmission and Distribution Mains	0	0	0	0	14,012
333	Services	0	0	0	0	5,430
334	Meters and Meter Installations	863	0	0	863	8,178
335	Hydrants	0	0	3	3	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	6	6	0
340	Office Furniture and Equip	487 (4)	0	4,601	5,088	4,537
341	Transportation Equipment	117 (4)	26 (4)	1,450	1,541	1,457
342	Stores Equipment	0 (4)	0	41	41	33
343	Tools, Shop and Garage Equip.	8 (4)	0	855	863	621
344	Laboratory Equipment	3 (4)	0	234	237	142
345	Power Operated Equipment	33 (4)	0	1,306	1,339	1,154
346	Communication Equipment	2 (4)	0	1,076	1,078	804
347	Miscellaneous Equipment	4 (4)	0	266	270	117
348	Other Tangible Plant	0 (4)	0	2	2	13
Total Water Accumulated Depreciation		1,531	26	10,455	11,961	37,158

* 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: Brevard / Oakwood

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		1,326
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		1,379
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>2,705</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Brevard / Oakwood

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	690 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	(1,266)
Debits during year:	
Accruals charge to Account 272	90
Other debits (specify):	
Total Debits	90
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>(1,176)</u>

**YEAR OF REPORT
DECEMBER 31, 2000**

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

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Brevard / Oakwood

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	202	205	52,562
461.2	Metered Sales to Commercial Customer	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 Dwellin	0	0	0
462	Total Metered Sales	<u>202</u>	<u>205</u>	<u>52,562</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>202</u>	<u>205 (7)</u>	<u>52,562</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,395
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(178)
	Total Other Water Revenues			1,217
	Total Water Operating Revenues			<u>53,779</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Brevard / Oakwood

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)
			1,382	
601	Salaries and Wages - Employees	6,228	1,794	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,029	(5) 590	0
610	Purchased Water	15,946	15,946	X X X X X X
615	Purchased Power	92	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	341	2	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	110	0	0
633	Contractual Services - Legal	276	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	532	0	0
636	Contractual Services - Other	3,265	0	0
641	Rental of Building/Real Property	187	0	0
642	Rental of Equipment	13	0	0
650	Transportation Expenses	361	1	0
656	Insurance - Vehicle	99	0	0
657	Insurance - General Liability	210	0	0
658	Insurance - Workmans's Comp	98	(5) 18	0
659	Insurance - Other	26	0	0
660	Advertising Expense	62	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	723	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	210	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	337	X X X X X X	X X X X X X
675	Miscellaneous Expenses	1,930	25	0
	Total Water Utility Expenses	33,073	18,376	0

SYSTEM NAME: Brevard / Oakwood

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	1,657	0	740	13	824	1,199
603						
	0	0	0	0	0	0
604	545	0	243	4	273	374
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	4	88
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	107	231
631	0	0	0	0	0	0
632	0	0	0	0	0	110
633	0	0	0	0	0	276
634	0	0	0	0	0	0
635	532	0	0	0	0	0
636	0	122	0	0		3,143
641	0	0	0	0	32	155
642	0	0	0	0	2	10
650	0	0	0	0	1	360
656	0	0	0	0	0	99
657	0	0	0	0	0	210
658	17	0	8	0	8	46
659	0	0	0	0	0	26
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	62
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	723
667	0	0	0	0	0	210
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	337	0
675	0	0	0	0	731	1,174
	<u>2,751</u>	<u>122</u>	<u>991</u>	<u>17</u>	<u>2,319</u>	<u>8,498</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Orange Hill/Sugar 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)	227,868
Less:			
	Nonused and Useful Plant (1)		851
108.1	Accumulated Depreciation	W-6(b)	24,884
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	13,536
252	Advances for Construction	F-21	0
Subtotal			188,597
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	3,473
Subtotal			192,070
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		7,342
	Other (Specify):		
	Deferred Taxes		(4,239)
	Regulatory Asset		3,827
WATER RATE BASE			199,001
WATER OPERATING INCOME			2,649
ACHIEVED RATE OF RETURN			<u>1.33%</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: Polk / Orange Hill/Sugar Creek

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	53,099
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		53,099
401	Operating Expenses	W-10(a)	36,782
403	Depreciation Expense	W-6(a)	8,000
	Less: Amortization of CIAC	W-8(a)	664
	Net Depreciation Expense		7,336
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		2,390
408.11	Property Taxes		2,736
408.12	Payroll Taxes		889
408.13	Other Taxes and Licenses		20
	Total Taxes Other Than Income		6,035
409.1	Income Taxes		31
410.1	Deferred Federal Income Taxes		393
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		(127)
	Utility Operating Expenses		50,450
	Utility Operating Income		2,649
	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		228
	Total Utility Operating Income		<u><u>2,877</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Polk / Orange Hill/Sugar Creek

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	1,272	0	0	1,272
303	Land and Land Rights	17,599	532	(367)	17,764
304	Structures and Improvements	10,338	5,611	(6,610)	9,340
305	Collecting and Impounding Reservoirs	929	0	(929)	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(729)	0	11,548	10,819
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	8,066	0	0	8,066
310	Power Generation Equipment	11,953	0	1,687	13,640
311	Pumping Equipment	35,661	12,305	(13,359)	34,607
320	Water Treatment Equipment	12,305	0	(12,305)	0
330	Distribution Reservoirs and Standpipes	47,843	41,175	2,055	91,073
331	Transmission and Distribution Mains	12,374	0	(5,769)	6,605
333	Services	5,511	0	0	5,511
334	Meters and Meter Installations	12,580	0	(1,052)	11,528
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	8,835	8,707	(8,835)	8,707
340	Office Furniture and Equip	1,742	1,667	(1,742)	1,667
341	Transportation Equipment	69	70	(69)	70
342	Stores Equipment	1,446	1,550	(1,446)	1,550
343	Tools, Shop and Garage Equip	449	360	(449)	360
344	Laboratory Equipment	2,121	1,818	(2,121)	1,818
345	Power Operated Equipment	3,344	2,878	(3,344)	2,878
346	Communication Equipment	665	539	(665)	539
347	Miscellaneous Equipment	0	54	0	54
348	Other Tangible Plant				
	Total Water Plant	194,373	77,268	(43,772)	227,868

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP
SYSTEM NAME: Polk / Orange Hill/Sugar Creek

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	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
302	Franchises	1,272	1,272	XXXXXX	XXXXXX	XXXXXX	XXXXXX
303	Land and Land Rights	17,764	XXXXXX	9,266	7,966	XXXXXX	XXXXXX
304	Structures and Improvements	9,340	XXXXXX	1,330	2,397	0	532
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	10,819	XXXXXX	10,819	XXXXXX	XXXXXX	XXXXXX
308	Infiltration Galleries and Tunnels	0	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
309	Supply Mains	8,066	XXXXXX	8,066	XXXXXX	XXXXXX	XXXXXX
310	Power Generation Equipment	13,640	XXXXXX	13,640	XXXXXX	XXXXXX	XXXXXX
311	Pumping Equipment	34,607	XXXXXX	33,830	777	XXXXXX	XXXXXX
320	Water Treatment Equipment	0	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX
330	Distribution Reservoirs and Standpipes	91,073	XXXXXX	XXXXXX	XXXXXX	91,073	XXXXXX
331	Transmission and Distribution Mains	6,605	XXXXXX	XXXXXX	XXXXXX	6,605	XXXXXX
333	Services	5,511	XXXXXX	XXXXXX	XXXXXX	5,511	XXXXXX
334	Meters and Meter Installations	11,528	XXXXXX	XXXXXX	XXXXXX	11,528	XXXXXX
335	Hydrants	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
336	Backflow Prevention Devices	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
339	Other Plant and Misc. Equipment	8,707	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
340	Office Furniture and Equip	1,667	XXXXXX	XXXXXX	XXXXXX	XXXXXX	8,707
341	Transportation Equipment	70	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,667
342	Stores Equipment	1,550	XXXXXX	XXXXXX	XXXXXX	XXXXXX	70
343	Tools, Shop and Garage Equip.	360	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,550
344	Laboratory Equipment	1,818	XXXXXX	XXXXXX	XXXXXX	XXXXXX	360
345	Power Operated Equipment	2,878	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,818
346	Communication Equipment	539	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,878
347	Miscellaneous Equipment	54	XXXXXX	XXXXXX	XXXXXX	XXXXXX	539
348	Other Tangible Plant	54	XXXXXX	XXXXXX	XXXXXX	XXXXXX	54
Total Water Plant		227,868	1,272	76,951	11,140	114,717	23,788

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 / Orange Hill/Sugar 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	40	----	2.500%
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	40	----	2.500%
310	Power Generation Equipment	40	----	2.500%
311	Pumping Equipment	40	----	2.500%
320	Water Treatment Equipment	40	----	2.500%
330	Distribution Reservoirs and Standpip	40	----	2.500%
331	Transmission and Distribution Mains	40	----	2.500%
333	Services	40	----	2.500%
334	Meters and Meter Installations	40	----	2.500%
335	Hydrants	40	----	2.500%
336	Backflow Prevention Devices	43	----	2.326%
339	Other Plant and Miscellaneous Equip	40	----	2.500%
340	Office Furniture and Equip	10/6	----	10.00/16.670%
341	Transportation Equipment	5	----	20.000%
342	Stores Equipment	40	----	2.500%
343	Tools, Shop and Garage Equip.	40	----	2.500%
344	Laboratory Equipment	40	----	2.500%
345	Power Operated Equipment	40	----	2.500%
346	Communication Equipment	5	----	20.000%
347	Miscellaneous Equipment	40	----	2.500%
348	Other Tangible Plant	40	----	2.500%
	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: Polk / Orange Hill/Sugar Creek

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	287	31	0	31
304	Structures and Improvements	1,989	282	472 (3)	755
305	Collecting and Impounding Reservoirs	1,300	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	(7,887)	234	8,900 2,11	9,134
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	3,649	231	0	231
310	Power Generation Equipment	5,704	682	0	682
311	Pumping Equipment	8,058	1,920	1,085 (11)	3,005
320	Water Treatment Equipment	1,195	0	0	0
330	Distribution Reservoirs and Standpipes	3,172	1,981	0	1,981
331	Transmission and Distribution Mains	1,640	(15)	2,063 (11)	2,048
333	Services	2,086	138	0	138
334	Meters and Meter Installations	(3,844)	603	0	603
335	Hydrants	3	(0)	0	(0)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	19	(0)	0	(0)
340	Office Furniture and Equip	5,117	1,195	4,540 (3)	5,734
341	Transportation Equipment	1,624	213	1,544 (3)	1,757
342	Stores Equipment	39	4	41 (3)	45
343	Tools, Shop and Garage Equip.	803	76	794 (3)	870
344	Laboratory Equipment	216	24	187 (3)	210
345	Power Operated Equipment	1,451	90	1,271 (3)	1,361
346	Communication Equipment	947	276	898 (3)	1,174
347	Miscellaneous Equipment	207	34	196 (3)	230
348	Other Tangible Plant	1	3	12 (3)	15
Total Depreciation Water Plant In Service		27,776	8,000	22,003	30,003

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Orange Hill/Sugar 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 (g+h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301/302	Organization	0	0	0	0	318
304	Structures and Improvements	16	(4)	1,687	3,11	1,041
305	Collecting and Impounding Reservoirs	0	0	1,300	2,11	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	(15)	0	0	1,247
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	1	(2)	3,879
310	Power Generation Equipment	0	0	1,384	(11)	5,002
311	Pumping Equipment	7,640	(15)	49	(2)	3,374
320	Water Treatment Equipment	0	0	1,195	2,11	0
330	Distribution Reservoirs and Standpipes	5,778	0	0	5,778	(625)
331	Transmission and Distribution Mains	0	0	0	0	3,688
333	Services	0	0	0	0	2,224
334	Meters and Meter Installations	1,984	0	0	1,984	(5,225)
335	Hydrants	0	0	3	(2)	0
336	Backflow Prevention Devices	0	0	19	(2)	0
339	Other Plant and Miscellaneous Equipment	546	(4)	5,214	(3)	5,091
340	Office Furniture and Equip	131	(4)	1,644	(3)	1,635
341	Transportation Equipment	0	(4)	47	(3)	37
342	Stores Equipment	9	(4)	967	(3)	697
343	Tools, Shop and Garage Equip.	3	(4)	264	(3)	159
344	Laboratory Equipment	37	(4)	1,480	(3)	1,295
345	Power Operated Equipment	2	(4)	1,217	(3)	902
346	Communication Equipment	5	(4)	300	(3)	132
347	Miscellaneous Equipment	0	(4)	2	(3)	14
348	Other Tangible Plant	0	(4)	2	(3)	14
	Total Depreciation Water Plant In Service	16,152	29	16,773	32,895	24,884

* 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: Polk / Orange Hill/Sugar Creek

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		13,536
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		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>13,536</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 / Orange Hill/Sugar 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)
None			
Total Credits			<u><u>0</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	2,809
Debits during year: Accruals charge to Account 272 Other debits (specify):	664
Total Debits	664
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>3,473</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 DEVELOPERS
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: Polk / Orange Hill/Sugar 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	229	230	51,330
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
Total Metered Sales		229	230	\$51,330
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>229</u>	<u>230</u> (7)	<u>\$51,330</u>
OTHER WATER REVENUES;				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,435
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			334
Total Other Water Revenues				\$1,769
Total Water Operating Revenues				<u>\$53,099</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Polk / Orange Hill/Sugar Creek

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	8,873	1,933	247
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,896 (5)	635	81
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	3,499	3,395	0
616	Fuel for Power Purchased	322	322	X X X X X X
618	Chemicals	1,526	0	X X X X X X
620	Materials and Supplies	3,014	2	25
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	124	0	0
633	Contractual Services - Legal	309	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	4,552	0	0
636	Contractual Services - Other	4,743	0	301
641	Rental of Building/Real Property	210	0	0
642	Rental of Equipment	62	48	0
650	Transportation Expenses	3,042	1	0
656	Insurance - Vehicle	111	0	0
657	Insurance - General Liability	236	0	0
658	Insurance - Workman's Compensation	129 (5)	20	3
659	Insurance - Other	30	0	0
660	Advertising Expense	69	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	236	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	378	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,422	284	0
	Total Water Utility Expenses	36,782	6,640	657

SYSTEM NAME: Polk / Orange Hill/Sugar Creek

YEAR OF REPORT
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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	2,859	226	959	379	925	1,346
603	0	0	0	0	0	0
604	940	74	315	125	306	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	4	99
616	0	X X X X X X	0	X X X X X X	0	0
618	1,526	0	0	0	0	0
620	0	2,607	0	0	120	260
631	0	0	0	0	0	0
632	0	0	0	0	0	124
633	0	0	0	0	0	309
634	0	0	0	0	0	0
635	4,552	0	0	0	0	0
636	0	916	0	0		3,526
641	0	0	0	0	35	174
642	0	0	0	0	3	12
650	0	0	2,637	0	1	403
656	0	0	0	0	0	111
657	0	0	0	0	0	236
658						
	29	2	10	4	10	51
659	0	0	0	0	0	30
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	69
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	236
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	378	0
675	0	0	0	0	820	1,318
	9,906	3,825	3,921	507	2,601	8,724

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
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SYSTEM NAME: Lake / Palisades Country Club

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)	546,245
Less:			
	Nonused and Useful Plant (1)		253
108.1	Accumulated Depreciation	W-6(b)	114,466
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	82,138
252	Advances for Construction	F-21	0
Subtotal			<u>349,388</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	9,849
Subtotal			<u>359,237</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)		9,721
	Other (Specify):		
	Deferred Taxes		(13,413)
	Regulatory Assets		
WATER RATE BASE			355,545
WATER OPERATING INCOME			W-3 76,060
ACHIEVED RATE OF RETURN			<u>21.39%</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
DECEMBER 31, 2000

SYSTEM NAME: Lake / Palisades Country Club

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	199,514
469	Less: Guaranteed Revenue and AFPI	W-9	14,449
Net Operating Revenues			<u>185,065</u>
401	Operating Expenses	W-10(a)	48,303
403	Depreciation Expense	W-6(a)	18,013
	Less: Amortization Of CIAC	W-8(a)	2,778
Net Depreciation Expense			<u>15,235</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		8,978
408.11	Property Taxes		5,386
408.12	Payroll Taxes		1,486
408.13	Other Taxes and Licenses		11
408	Total Taxes Other Than Income		15,860
409.1	Income Taxes		28,686
410.1	Deferred Federal Income Taxes		1,252
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		(331)
Utility Operating Expenses			109,005
Utility Operating Income			76,060
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	14,449
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		2,191
Total Utility Operating Income			<u><u>92,700</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
SYSTEM NAME: Lake / Palisades Country Club

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	935	0	0	935
303	Land and Land Rights	205	497	(205)	497
304	Structures and Improvements	60,122	5,246	(3,129)	62,239
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	67,368	76,225	0	143,593
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	72,061	50,234	0	122,295
320	Water Treatment Equipment	31,318	0	0	31,318
330	Distribution Reservoirs and Standpipes	73,745	0	0	73,745
331	Transmission and Distribution Mains	58,795	0	0	58,795
333	Services	11,599	0	0	11,599
334	Meters and Meter Installations	11,000	4,729	(156)	15,573
335	Hydrants	9,163	0	0	9,163
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	4,938	0	(4,938)	8,139
340	Office Furniture and Equip	974	1,558	(974)	1,558
341	Transportation Equipment	39	65	(39)	65
342	Stores Equipment	808	1,449	(808)	1,449
343	Tools, Shop and Garage Equip	251	336	(251)	336
344	Laboratory Equipment	1,186	1,700	(1,186)	1,700
345	Power Operated Equipment	1,869	2,691	(1,869)	2,691
346	Communication Equipment	372	504	(372)	504
347	Miscellaneous Equipment	0	51	0	51
348	Other Tangible Plant	0	51	0	51
	Total Water Plant	406,748	153,424	(13,927)	546,245

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

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	935	935	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	0	0	0	497
304	Structures and Improvements	62,239	X X X X X X	0	56,992	0	5,247
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	143,593	X X X X X X	143,593	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	122,295	X X X X X X	120,657	1,638	0	X X X X X X
320	Water Treatment Equipment	31,318	X X X X X X	X X X X X X	31,318	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	73,745	X X X X X X	X X X X X X	X X X X X X	73,745	X X X X X X
331	Transmission and Distribution Mains	58,795	X X X X X X	X X X X X X	X X X X X X	58,795	X X X X X X
333	Services	11,599	X X X X X X	X X X X X X	X X X X X X	11,599	X X X X X X
334	Meters and Meter Installations	15,573	X X X X X X	X X X X X X	X X X X X X	15,573	X X X X X X
335	Hydrants	9,163	X X X X X X	X X X X X X	X X X X X X	9,163	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	8,139	X X X X X X	X X X X X X	X X X X X X	X X X X X X	8,139
341	Transportation Equipment	1,558	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,558
342	Stores Equipment	65	X X X X X X	X X X X X X	X X X X X X	X X X X X X	65
343	Tools, Shop and Garage Equip	1,449	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,449
344	Laboratory Equipment	336	X X X X X X	X X X X X X	X X X X X X	X X X X X X	336
345	Power Operated Equipment	1,700	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,700
346	Communication Equipment	2,691	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,691
347	Miscellaneous Equipment	504	X X X X X X	X X X X X X	X X X X X X	X X X X X X	504
348	Other Tangible Plant	51	X X X X X X	X X X X X X	X X X X X X	X X X X X X	51
Total Water Plant		546,245	935	264,250	89,948	168,875	22,237

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Palisades Country Club

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: Lake / Palisades Country Club

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	198	23	0	23
304	Structures and Improvements	15,763	1,886	442	2,328
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	17,591	3,513	0	3,513
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	27,584	4,859	0	4,859
320	Water Treatment Equipment	6,425	1,425	0	1,425
330	Distribution Reservoirs and Standpipes	15,240	1,991	0	1,991
331	Transmission and Distribution Mains	1,234	1,370	0	1,370
333	Services	1,023	290	0	290
334	Meters and Meter Installations	3,236	665	0	665
335	Hydrants	692	203	0	203
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	2,860	1,117	0	0
340	Office Furniture and Equip	908	199	4,244	5,360
341	Transportation Equipment	22	4	1,443	1,643
342	Stores Equipment	449	71	38	42
343	Tools, Shop and Garage Equip.	121	22	742	813
344	Laboratory Equipment	811	84	175	197
345	Power Operated Equipment	529	258	1,188	1,272
346	Communication Equipment	116	32	840	1,098
347	Miscellaneous Equipment	0	3	183	215
348	Other Tangible Plant	0	0	11	14
	Total Water Accumulated Depreciation	94,802	18,013	9,306	27,320

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Palisades Country Club

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	221
304	Structures and Improvements	15 (4)	0	327 (3)	343	17,748
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	21,104
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	32,443
320	Water Treatment Equipment	0	0	0	0	7,850
330	Distribution Reservoirs and Standpipes	0	0	0	0	17,231
331	Transmission and Distribution Mains	0	0	0	0	2,604
333	Services	0	0	0	0	1,313
334	Meters and Meter Installations	156	0	0	156	3,745
335	Hydrants	0	0	0	0	895
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	511 (4)	0	2,951 (3)	3,462	4,759
341	Transportation Equipment	123 (4)	27 (4)	927 (3)	1,023	1,528
342	Stores Equipment	0 (4)	0	29 (3)	29	35
343	Tools, Shop and Garage Equip.	9 (4)	0	602 (3)	611	652
344	Laboratory Equipment	3 (4)	0	166 (3)	169	149
345	Power Operated Equipment	34 (4)	0	838 (3)	873	1,211
346	Communication Equipment	2 (4)	0	782 (3)	784	843
347	Miscellaneous Equipment	4 (4)	0	203 (3)	208	123
348	Other Tangible Plant	0 (4)	0	1 (3)	1	13
Total Water Accumulated Depreciation		857	27	6,826	7,656	114,466

* 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 / Palisades Country Club

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		76,350
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	5,788
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		5,788
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>82,138</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Lake / Palisades Country Club

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	62	93 AVERAGE	5,788
Total Credits			<u>5,788</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	7,071
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,778
Total Debits	2,778
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>9,849</u>

**YEAR OF REPORT
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**YEAR OF REPORT
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**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		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Palisades Country Club

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	125	212	163,435
461.2	Metered Sales to Commercial Customer	3	3	9,409
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>128</u>	<u>215</u>	<u>172,844</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>128</u></u>	<u><u>215 (7)</u></u>	<u><u>172,844</u></u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			14,449
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			2,310
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			9,911
	Total Other Water Revenues			26,670
	Total Water Operating Revenues			<u><u>199,514</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
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SYSTEM NAME: Lake / Palisades Country Club

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)
			3,628	
601	Salaries and Wages - Employees	13,158	809	51
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	4,306 (5)	266	17
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	12,394	12,297	0
616	Fuel for Power Purchased	505	505	X X X X X X
618	Chemicals	1,515	0	X X X X X X
620	Materials and Supplies	1,113	2	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	116	0	0
633	Contractual Services - Legal	289	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	3,008	0	0
636	Contractual Services - Other	4,014	0	0
641	Rental of Building/Real Property	196	0	0
642	Rental of Equipment	13	0	0
650	Transportation Expenses	2,295	1	0
656	Insurance - Vehicle	104	0	0
657	Insurance - General Liability	220	0	0
658	Insurance - Workmans's Comp	171 (5)	8	1
659	Insurance - Other	28	0	0
660	Advertising Expense	65	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	758	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	221	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	354	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,461	1,463	0
	Total Water Utility Expenses	48,303	15,351	68

SYSTEM NAME: Lake / Palisades Country Club

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	4,194	935	3,449	1,598	864	1,258
603	0	0	0	0	0	0
604	1,379	307	1,134	525	286	392
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	4	93
616	0	X X X X X X	0	X X X X X X	0	0
618	1,515	0	0	0	0	0
620	0	752	4	0	112	243
631	0	0	0	0	0	0
632	0	0	0	0	0	116
633	0	0	0	0	0	289
634	0	0	0	0	0	0
635	3,008	0	0	0	0	0
636	0	718	0	0		3,296
641	0	0	0	0	33	163
642	0	0	0	0	2	11
650	0	0	1,916	0	1	377
656	0	0	0	0	0	104
657	0	0	0	0	0	220
658	43	10	36	16	9	48
659	0	0	0	0	0	28
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	65
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	758
667	0	0	0	0	0	221
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	354	0
675	0	0	0	0	766	1,232
	10,139	2,722	6,538	2,140	2,432	8,913

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Putnam / Palm Port

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)	127,240
	Less:		
	Nonused and Useful Plant (1)		225
108.1	Accumulated Depreciation	W-6(b)	38,117
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	18,590
252	Advances for Construction	F-21	0
	Subtotal		<u>70,308</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	6,648
	Subtotal		<u>76,956</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(30,746)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	17,721
	Working Capital Allowance (3)		6,965
	Other (Specify):		
	Deferred Taxes		(1,050)
	Regulatory Assets		3,089
	WATER RATE BASE		72,935
	WATER OPERATING INCOME	W-3	(3,652)
	ACHIEVED RATE OF RETURN		<u>(5.01%)</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
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	37,288
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>37,288</u>
401	Operating Expenses	W-10(a)	34,393
403	Depreciation Expense	W-6(a)	4,369
	Less: Amortization Of CIAC	W-8(a)	739
	Net Depreciation Expense		<u>3,630</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	<u>(769)</u>
407	Amortization Expense	F-8	
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		1,678
408.11	Property Taxes		1,450
408.12	Payroll Taxes		1,408
408.13	Other Taxes and Licenses		5
408	Total Taxes Other Than Income		4,541
409.1	Income Taxes		(873)
410.1	Deferred Federal Income Taxes		89
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		(72)
	Utility Operating Expenses		40,940
	Utility Operating Income		(3,652)
	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>(3,652)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
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SYSTEM NAME: Putnam / Palm Port

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	157	0	0	157
303	Land and Land Rights	8,375	243	(167) (1)	8,451
304	Structures and Improvements	11,129	4,172	(2,543) 1,11	12,758
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,230	0	0	3,230
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	12,630	0	0	12,630
320	Water Treatment Equipment	3,369	0	(1,610) (11)	1,759
330	Distribution Reservoirs and Standpipes	70,266	0	0	70,266
331	Transmission and Distribution Mains	998	0	0	998
333	Services	3,283	0	0	3,283
334	Meters and Meter Installations	5,689	482	(518)	5,653
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	4,012	3,975	(4,012) (1)	3,975
341	Transportation Equipment	791	761	(791) (1)	761
342	Stores Equipment	31	32	(31) (1)	32
343	Tools, Shop and Garage Equip	657	708	(657) (1)	708
344	Laboratory Equipment	204	164	(204) (1)	164
345	Power Operated Equipment	963	830	(963) (1)	830
346	Communication Equipment	1,519	1,314	(1,519) (1)	1,314
347	Miscellaneous Equipment	302	246	(302) (1)	246
348	Other Tangible Plant	0	25	0 (1)	25
	Total Water Plant	127,605	12,951	(13,317)	127,240

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

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	157	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
303	Land and Land Rights	8,451	X X X X X X	0	8,208	0	243
304	Structures and Improvements	12,758	X X X X X X	8,586	1,610	0	2,562
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	3,230	X X X X X X	3,230	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	12,630	X X X X X X	3,799	0	8,831	X X X X X X
320	Water Treatment Equipment	1,759	X X X X X X	X X X X X X	1,759	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	70,266	X X X X X X	X X X X X X	X X X X X X	70,266	X X X X X X
331	Transmission and Distribution Mains	998	X X X X X X	X X X X X X	X X X X X X	998	X X X X X X
333	Services	3,283	X X X X X X	X X X X X X	X X X X X X	3,283	X X X X X X
334	Meters and Meter Installations	5,653	X X X X X X	X X X X X X	X X X X X X	5,653	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	3,975	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,975
341	Transportation Equipment	761	X X X X X X	X X X X X X	X X X X X X	X X X X X X	761
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	708	X X X X X X	X X X X X X	X X X X X X	X X X X X X	708
344	Laboratory Equipment	164	X X X X X X	X X X X X X	X X X X X X	X X X X X X	164
345	Power Operated Equipment	830	X X X X X X	X X X X X X	X X X X X X	X X X X X X	830
346	Communication Equipment	1,314	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,314
347	Miscellaneous Equipment	246	X X X X X X	X X X X X X	X X X X X X	X X X X X X	246
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		127,240	157	15,615	11,577	89,031	10,860

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

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: Putnam / Palm Port

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	29	4	0	4
304	Structures and Improvements	3,096	386	1,065	3,11
305	Collecting and Impounding Reservoirs	(363)	0	363	(2)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	989	108	95	(2)
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	20	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	6,800	633	335	(2)
320	Water Treatment Equipment	1,439	80	0	968
330	Distribution Reservoirs and Standpipes	14,778	1,897	865	(2)
331	Transmission and Distribution Mains	(8)	23	0	2,762
333	Services	1,027	82	0	23
334	Meters and Meter Installations	1,353	284	0	82
335	Hydrants	1	(0)	0	284
336	Backflow Prevention Devices	0	0	0	(0)
339	Other Plant and Miscellaneous Equipment	1,435	(0)	0	0
340	Office Furniture and Equip	2,324	545	2,072	(3)
341	Transportation Equipment	738	97	705	(3)
342	Stores Equipment	18	2	19	(3)
343	Tools, Shop and Garage Equip.	365	35	362	(3)
344	Laboratory Equipment	98	11	85	(3)
345	Power Operated Equipment	659	41	580	(3)
346	Communication Equipment	430	126	410	(3)
347	Miscellaneous Equipment	94	15	89	(3)
348	Other Tangible Plant	0	1	6	(3)
	Total Water Accumulated Depreciation	35,322	4,369	7,053	11,422

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

W-6 (a)

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Putnam / Palm Port

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+fj) (k)
301/302	Organization	0	0	0	0	33
304	Structures and Improvements	7 (4)	0	246	(2,3)	4,293
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	1,192
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	20	(2)	0
310	Power Generation Equipment	0	0	0	0	0
311	Pumping Equipment	0	0	235	(2)	7,533
320	Water Treatment Equipment	0	0	784	2,11	735
330	Distribution Reservoirs and Standpipes	0	0	0	0	17,540
331	Transmission and Distribution Mains	0	0	0	0	15
333	Services	0	0	0	0	1,109
334	Meters and Meter Installations	518	0	0	518	1,119
335	Hydrants	0	0	1	(2)	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	1,435	(2)	0
340	Office Furniture and Equip	249 (4)	0	2,368	(3)	2,324
341	Transportation Equipment	60 (4)	13 (4)	747	(3)	746
342	Stores Equipment	0 (4)	0	22	(3)	17
343	Tools, Shop and Garage Equip.	4 (4)	0	440	(3)	318
344	Laboratory Equipment	1 (4)	0	120	(3)	73
345	Power Operated Equipment	17 (4)	0	672	(3)	591
346	Communication Equipment	1 (4)	0	553	(3)	412
347	Miscellaneous Equipment	2 (4)	0	137	(3)	60
348	Other Tangible Plant	0 (4)	0	0	(3)	6
Total Water Accumulated Depreciation		860	13	7,781	8,627	38,117

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		18,590
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		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>18,590</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

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	5,909
Debits during year:	
Accruals charge to Account 272	739
Other debits (specify):	
Total Debits	739
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>6,648</u>

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

**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		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

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	104	105	36,501
461.2	Metered Sales to Commercial Customer	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 Dwelling	0	0	0
462	Total Metered Sales	<u>104</u>	<u>105</u>	<u>36,501</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>104</u>	<u>105 (7)</u>	<u>36,501</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			415
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			372
	Total Other Water Revenues			787
	Total Water Operating Revenues			<u>37,288</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Palm Port

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)
			3,438	
601	Salaries and Wages - Employees	11,495	711	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,769 (5)	234	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	964	917	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	840	0	X X X X X X
620	Materials and Supplies	5,283	1	4,667
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	56	0	0
633	Contractual Services - Legal	141	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,223	0	0
636	Contractual Services - Other	1,753	0	0
641	Rental of Building/Real Property	96	0	0
642	Rental of Equipment	6	0	0
650	Transportation Expenses	3,720	0	1,211
656	Insurance - Vehicle	51	0	0
657	Insurance - General Liability	108	0	0
658	Insurance - Workmans's Comp	136 (5)	7	0
659	Insurance - Other	13	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	370	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	108	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	173	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,055	1,330	749
	Total Water Utility Expenses	34,393	3,200	6,627

SYSTEM NAME: Putnam / Palm Port

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	5,071	2,886	284	1,507	422	614
603	0	0	0	0	0	0
604	1,667	949	93	495	140	192
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	840	0	0	0	0	0
620	22	0	0	420	55	119
631	0	0	0	0	0	0
632	0	0	0	0	0	56
633	0	0	0	0	0	141
634	0	0	0	0	0	0
635	2,223	0	0	0	0	0
636	0	143	0	0		1,610
641	0	0	0	0	16	80
642	0	0	0	0	1	5
650	0	0	2,325	0	0	184
656	0	0	0	0	0	51
657	0	0	0	0	0	108
658	52	30	3	16	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	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	370
667	0	0	0	0	0	108
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	173	0
675	0	0	0	0	374	601
	9,875	4,007	2,705	2,438	1,188	4,353

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)	378,129
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	165,139
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	137,924
252	Advances for Construction	F-21	0
	Subtotal		<u>75,066</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	66,135
	Subtotal		<u>141,201</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)		39,888
	Other (Specify):		
	Deferred Taxes		(10,911)
	Regulatory Assets		36,544
	WATER RATE BASE		206,723
	WATER OPERATING INCOME	W-3	63,074
	ACHIEVED RATE OF RETURN		<u>30.51%</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
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm Terrace

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	327,686
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>327,686</u>
401	Operating Expenses	W-10(a)	199,549
403	Depreciation Expense	W-6(a)	18,197
	Less: Amortization Of CIAC	W-8(a)	4,650
Net Depreciation Expense			<u>13,547</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		14,746
408.11	Property Taxes		4,085
408.12	Payroll Taxes		3,195
408.13	Other Taxes and Licenses		62
408	Total Taxes Other Than Income		22,088
409.1	Income Taxes		28,602
410.1	Deferred Federal Income Taxes		1,041
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		(215)
Utility Operating Expenses			264,612
Utility Operating Income			63,074
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		14
Total Utility Operating Income			<u><u>63,088</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.
SYSTEM NAME: Pasco / Palm 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	552	0	0	552
302	Franchises	3,283	0	0	3,283
303	Land and Land Rights	22,870	2,744	(1,908)	23,706
304	Structures and Improvements	50,526	28,961	(29,070)	50,417
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	8,689	0	0	8,689
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	6,241	6,493	0	12,734
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	10,000	0	0	10,000
331	Transmission and Distribution Mains	120,600	0	0	120,600
333	Services	2,865	0	0	2,865
334	Meters and Meter Installations	56,606	3,633	(6,929)	53,310
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	914	0	0	914
340	Office Furniture and Equip	45,870	44,935	(45,870)	44,935
341	Transportation Equipment	9,044	8,604	(9,044)	8,604
342	Stores Equipment	360	362	(360)	362
343	Tools, Shop and Garage Equip.	7,509	7,999	(7,509)	7,999
344	Laboratory Equipment	2,330	1,858	(2,330)	1,858
345	Power Operated Equipment	11,014	9,385	(11,014)	9,385
346	Communication Equipment	17,363	14,855	(17,363)	14,855
347	Miscellaneous Equipment	3,454	2,781	(3,454)	2,781
348	Other Tangible Plant	0	279	0	279
	Total Water Plant	380,090	132,890	(134,851)	378,129

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Pasco / Palm Terrace

YEAR OF REPORT
DECEMBER 31, 2000

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	552	552	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	3,283	3,283	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	23,706	X X X X X X	20,587	375	0	2,744
304	Structures and Improvements	50,417	X X X X X X	0	21,451	0	28,966
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	8,689	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	8,689	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
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	12,734	X X X X X X	11,984	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	10,000	X X X X X X	X X X X X X	X X X X X X	10,000	X X X X X X
331	Transmission and Distribution Mains	120,600	X X X X X X	X X X X X X	X X X X X X	120,600	X X X X X X
333	Services	2,865	X X X X X X	X X X X X X	X X X X X X	2,865	X X X X X X
334	Meters and Meter Installations	53,310	X X X X X X	X X X X X X	X X X X X X	53,310	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	914	0	0	0	914	X X X X X X
340	Office Furniture and Equip	44,935	X X X X X X	X X X X X X	X X X X X X	X X X X X X	44,935
341	Transportation Equipment	8,604	X X X X X X	X X X X X X	X X X X X X	X X X X X X	8,604
342	Stores Equipment	362	X X X X X X	X X X X X X	X X X X X X	X X X X X X	362
343	Tools, Shop and Garage Equip.	7,999	X X X X X X	X X X X X X	X X X X X X	X X X X X X	7,999
344	Laboratory Equipment	1,858	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,858
345	Power Operated Equipment	9,385	X X X X X X	X X X X X X	X X X X X X	X X X X X X	9,385
346	Communication Equipment	14,855	X X X X X X	X X X X X X	X X X X X X	X X X X X X	14,855
347	Miscellaneous Equipment	2,781	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,781
348	Other Tangible Plant	279	X X X X X X	X X X X X X	X X X X X X	X X X X X X	279
Total Water Plant		378,129	3,835	41,260	22,576	187,689	122,769

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm 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%
	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: Pasco / Palm 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	876	96	0	96
304	Structures and Improvements	12,134	1,528	2,438	3,966
305	Collecting and Impounding Reservoirs	2	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,131	289	0	289
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	6	0	0	0
310	Power Generation Equipment	5	(0)	0	(0)
311	Pumping Equipment	2,482	474	0	474
320	Water Treatment Equipment	240	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	1,449	270	0	270
331	Transmission and Distribution Mains	56,929	2,810	0	2,810
333	Services	761	71	0	71
334	Meters and Meter Installations	35,060	2,748	0	2,748
335	Hydrants	11	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	165	37	0	37
340	Office Furniture and Equip	26,570	6,165	23,429	29,594
341	Transportation Equipment	8,432	1,099	7,969	9,068
342	Stores Equipment	200	20	212	231
343	Tools, Shop and Garage Equip.	4,170	394	4,097	4,491
344	Laboratory Equipment	1,122	121	964	1,085
345	Power Operated Equipment	7,533	465	6,560	7,025
346	Communication Equipment	4,917	1,423	4,637	6,059
347	Miscellaneous Equipment	1,076	175	1,010	1,186
348	Other Tangible Plant	4	14	62	76
Total Water Accumulated Depreciation		167,275	18,197	51,379	69,576

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Pasco / Palm 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	972
304	Structures and Improvements	85 (4)	0	2,980	3,064	13,036
305	Collecting and Impounding Reservoirs	0	0	2	2	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	3,420
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	6 (2)	6	0
310	Power Generation Equipment	0	0	5 (2)	5	0
311	Pumping Equipment	0	0	0	0	2,956
320	Water Treatment Equipment	0	0	240 (2)	240	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	1,719
331	Transmission and Distribution Mains	0	0	0	0	59,739
333	Services	0	0	0	0	832
334	Meters and Meter Installations	6,929	0	0	6,929	30,879
335	Hydrants	0	0	11 (2)	11	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	25 (2)	25	177
340	Office Furniture and Equip	2,819 (4)	0	27,072 (3)	29,891	26,273
341	Transportation Equipment	678 (4)	149 (4)	8,536 (3)	9,064	8,436
342	Stores Equipment	0 (4)	0	240 (3)	240	192
343	Tools, Shop and Garage Equip.	47 (4)	0	5,017 (3)	5,064	3,597
344	Laboratory Equipment	17 (4)	0	1,369 (3)	1,386	821
345	Power Operated Equipment	189 (4)	0	7,684 (3)	7,874	6,684
346	Communication Equipment	11 (4)	0	6,313 (3)	6,324	4,653
347	Miscellaneous Equipment	25 (4)	0	1,557 (3)	1,582	680
348	Other Tangible Plant	0 (4)	0	8 (3)	8	73
Total Water Accumulated Depreciation		10,800	149	61,062	71,712	165,139

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm Terrace

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		137,691
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		233
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>137,924</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm Terrace

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	4	58 AVERAGE	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	61,485	66,135
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,650	
Total Debits	4,650	
Credits during year (specify):		4,650
Total Credits	<u>0</u>	
Balance end of year	<u>66,135</u>	

**YEAR OF REPORT
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**YEAR OF REPORT
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**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		0

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm 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	1,184	1,181	312,987
461.2	Metered Sales to Commercial Customer	3	3	7,963
461.3	Metered Sales to Industrial Customers	0	0	0
461.4	Metered Sales to Public Authorities	2	2	2,470
461.5	Metered Sales to Multiple Family Dwellin	0	0	0
462	Total Metered Sales	<u>1,189</u>	<u>1,186</u>	<u>323,420</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	1	597
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>1,189</u>	<u>1,187 (7)</u>	<u>324,017</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			4,604
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(935)
	Total Other Water Revenues			3,669
	Total Water Operating Revenues			<u>327,686</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Pasco / Palm 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)
			7,800	
601	Salaries and Wages - Employees	35,447	9,550	145
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	11,545 (5)	3,139	48
610	Purchased Water	93,528	93,528	X X X X X X
615	Purchased Power	2,921	2,387	0
616	Fuel for Power Purchased	0	0	X X X X X X
618	Chemicals	425	0	X X X X X X
620	Materials and Supplies	3,769	11	0
631	Contractual Services - Eng.	2	0	0
632	Contractual Services - Acct.	638	0	0
633	Contractual Services - Legal	1,597	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	3,394	0	0
636	Contractual Services - Other	19,290	0	0
641	Rental of Building/Real Property	1,083	0	0
642	Rental of Equipment	72	0	0
650	Transportation Expenses	4,309	4	0
656	Insurance - Vehicle	572	0	0
657	Insurance - General Liability	1,216	0	0
658	Insurance - Workmans's Comp	559 (5)	98	1
659	Insurance - Other	152	0	0
660	Advertising Expense	358	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	4,183	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	1,218	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	1,953	X X X X X X	X X X X X X
675	Miscellaneous Expenses	11,318	288	0
	Total Water Utility Expenses	199,549	109,006	194

SYSTEM NAME: Pasco / Palm 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	2,105	80	7,363	4,487	4,773	6,945
603	0	0	0	0	0	0
604	692	26	2,420	1,475	1,578	2,166
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	22	512
616	0	XXXXXX	0	XXXXXX	0	0
618	425	0	0	0	0	0
620	533	318	6	941	620	1,340
631	0	0	0	0	0	2
632	0	0	0	0	0	638
633	0	0	0	0	0	1,597
634	0	0	0	0	0	0
635	3,394	0	0	0	0	0
636	0	1,092	0	0		18,198
641	0	0	0	0	183	900
642	0	0	0	0	13	59
650	0	0	2,220	0	3	2,082
656	0	0	0	0	0	572
657	0	0	0	0	0	1,216
658	22	1	76	46	49	266
659	0	0	0	0	0	152
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	358
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	4,183
667	0	0	0	0	0	1,218
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,953	0
675	0	0	0	0	4,230	6,800
	<u>7,171</u>	<u>1,517</u>	<u>12,085</u>	<u>6,949</u>	<u>13,425</u>	<u>49,202</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Palm Valley

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)	1,246,438
Less:			
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	147,079
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	44,316
252	Advances for Construction	F-21	0
	Subtotal		1,055,043
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,600
	Subtotal		1,056,643
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		9,998
	Other (Specify):		
	Deferred Taxes		(37,662)
	Regulatory Asset		6,905
	WATER RATE BASE		1,035,884
	WATER OPERATING INCOME	W-3	26,640
	ACHIEVED RATE OF RETURN		<u>2.57%</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: St. Johns / Palm Valley

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	135,389
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		135,389
401	Operating Expenses	W-10(a)	49,650
403	Depreciation Expense	W-6(a)	30,214
	Less: Amortization of CIAC	W-8(a)	1,274
	Net Depreciation Expense		28,940
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		6,092
408.11	Property Taxes		16,616
408.12	Payroll Taxes		1,758
408.13	Other Taxes and Licenses		11
	Total Taxes Other Than Income		24,477
409.1	Income Taxes		2,891
410.1	Deferred Federal Income Taxes		3,546
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		(756)
	Utility Operating Expenses		108,749
	Utility Operating Income		26,640
	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>26,640</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Palm 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	7,381	0	0	7,381
303	Land and Land Rights	6,804	495	(6,804)	495
304	Structures and Improvements	5,086	5,221	(5,085)	5,222
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	879,411	81,618	0	961,029
331	Transmission and Distribution Mains	230,990	6,210	0	237,200
333	Services	13,645	791	(121)	14,315
334	Meters and Meter Installations	4,379	0	0	4,379
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	8,024	8,101	(8,024)	8,101
340	Office Furniture and Equip	1,582	1,551	(1,582)	1,551
341	Transportation Equipment	63	65	(63)	65
342	Stores Equipment	1,314	1,442	(1,314)	1,442
343	Tools, Shop and Garage Equip.	408	335	(408)	335
344	Laboratory Equipment	1,927	1,692	(1,927)	1,692
345	Power Operated Equipment	3,037	2,678	(3,037)	2,678
346	Communication Equipment	604	501	(604)	501
347	Miscellaneous Equipment	0	50	0	50
348	Other Tangible Plant	0	0	0	0
	Total Water Plant	<u>1,164,655</u>	<u>110,752</u>	<u>(28,969)</u>	<u>1,246,438</u>

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: St. Johns / Palm Valley

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	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	7,381	7,381	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	495	X X X X X X	0	0	0	495
304	Structures and Improvements	5,222	X X X X X X	0	0	0	5,222
305	Collecting and Impounding Reservoirs	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
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	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
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	0	X X X X X X	0	0	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	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
331	Transmission and Distribution Mains	961,029	X X X X X X	X X X X X X	X X X X X X	961,029	X X X X X X
333	Services	237,200	X X X X X X	X X X X X X	X X X X X X	237,200	X X X X X X
334	Meters and Meter Installations	14,315	X X X X X X	X X X X X X	X X X X X X	14,315	X X X X X X
335	Hydrants	4,379	X X X X X X	X X X X X X	X X X X X X	4,379	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	8,101	X X X X X X	X X X X X X	X X X X X X	X X X X X X	8,101
341	Transportation Equipment	1,551	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,551
342	Stores Equipment	65	X X X X X X	X X X X X X	X X X X X X	X X X X X X	65
343	Tools, Shop and Garage Equip.	1,442	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,442
344	Laboratory Equipment	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	335
345	Power Operated Equipment	1,692	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,692
346	Communication Equipment	2,678	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,678
347	Miscellaneous Equipment	501	X X X X X X	X X X X X X	X X X X X X	X X X X X X	501
348	Other Tangible Plant	50	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
Total Water Plant		1,246,438	7,381	0	0	1,216,923	22,134

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: St. Johns / Palm 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%
	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: St. Johns / Palm 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	1,839	185	0	185
304	Structures and Improvements	607	158	440 (3)	598
305	Collecting and Impounding Reservoirs	664	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	105	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	450	0	0	0
320	Water Treatment Equipment	848	0	0	0
330	Distribution Reservoirs and Standpipes	89	0	0	0
331	Transmission and Distribution Mains	95,291	21,441	0	21,441
333	Services	32,362	5,853	0	5,853
334	Meters and Meter Installations	(21,149)	699	0	699
335	Hydrants	789	97	0	97
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equip	4,648	1,111	4,224 (3)	5,335
341	Transportation Equipment	1,475	198	1,437 (3)	1,635
342	Stores Equipment	35	4	38 (3)	42
343	Tools, Shop and Garage Equip.	730	71	739 (3)	810
344	Laboratory Equipment	196	22	174 (3)	196
345	Power Operated Equipment	1,318	84	1,183 (3)	1,267
346	Communication Equipment	860	256	836 (3)	1,092
347	Miscellaneous Equipment	188	32	182 (3)	214
348	Other Tangible Plant	1	3	11 (3)	14
	Total Depreciation Water Plant In Service	121,346	30,214	9,263	39,477

* 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: St. Johns / Palm Valley

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	2,024
304	Structures and Improvements	15	(4)	665	(2,3)	525
305	Collecting and Impounding Reservoirs	0	0	664	(2)	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	105	(2)	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	450	(2)	0
320	Water Treatment Equipment	0	0	848	(2)	0
330	Distribution Reservoirs and Standpipes	0	0	89	(2)	0
331	Transmission and Distribution Mains	0	0	0	0	116,732
333	Services	0	0	0	0	38,215
334	Meters and Meter Installations	121	0	0	0	(20,571)
335	Hydrants	0	0	0	121	886
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	508	(4)	4,739	(3)	4,737
341	Transportation Equipment	122	(4)	1,494	(3)	1,521
342	Stores Equipment	0	(4)	42	(3)	35
343	Tools, Shop and Garage Equip.	8	(4)	883	(3)	648
344	Laboratory Equipment	3	(4)	241	(3)	148
345	Power Operated Equipment	34	(4)	1,345	(3)	1,205
346	Communication Equipment	2	(4)	1,112	(3)	839
347	Miscellaneous Equipment	4	(4)	275	(3)	123
348	Other Tangible Plant	0	(4)	2	(3)	13
Total Depreciation Water Plant In Service		819	27	12,952	13,744	147,079

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Palm Valley

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (C)
Balance first of year		34,858
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	9,458
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		9,458
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>44,316</u>

Explain all debits charged to Account 271 below:
None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Palm 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 Connection	7	1,351 AVERAGE	9,458
Total Credits			<u><u>9,458</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	326
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,274
Total Debits	1,274
Credits during year (specify):	
Total Credits	0
Balance end of year	<u><u>1,600</u></u>

**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: St. Johns / Palm 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	199	205	124,309
461.2	Metered Sales to Commercial Customers	9	9	9,390
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		208	214	\$133,699
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>208</u>	<u>214</u> (7)	<u>\$133,699</u>
OTHER WATER REVENUES;				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			815
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			875
Total Other Water Revenues				\$1,690
Total Water Operating Revenues				<u>\$135,389</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: St. Johns / Palm 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	15,171	1,596	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	4,968 (5)	525	0
610	Purchased Water	16,844	16,844	X X X X X X
615	Purchased Power	96	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	576	2	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	115	0	0
633	Contractual Services - Legal	288	0	0
634	Contractual Services - Management Fees	0	0	0
635	Contractual Services - Testing	190	0	0
636	Contractual Services - Other	3,408	0	0
641	Rental of Building/Real Property	195	0	0
642	Rental of Equipment	13	0	0
650	Transportation Expenses	3,880	1	0
656	Insurance - Vehicle	103	0	0
657	Insurance - General Liability	219	0	0
658	Insurance - Workman's Compensation	191 (5)	16	0
659	Insurance - Other	27	0	0
660	Advertising Expense	64	X X X X X X	X X X X X X
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	414	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	220	0	0
668	Water Resource Conservation Expense	0		
670	Bad Debt Expense	352	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,314	325	0
	Total Water Utility Expenses	49,650	19,309	0

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	6,526	0	755	4,182	860	1,252
603						
	0	0	0	0	0	0
604	2,145	0	248	1,375	285	391
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	4	92
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	91	0	52	78	112	242
631	0	0	0	0	0	0
632	0	0	0	0	0	115
633	0	0	0	0	0	288
634	0	0	0	0	0	0
635	190	0	0	0	0	0
636	0	127	0	0		3,281
641	0	0	0	0	33	162
642	0	0	0	0	2	11
650	0	0	3,503	0	1	375
656	0	0	0	0	0	103
657	0	0	0	0	0	219
658						
	67	0	8	43	9	48
659	0	0	0	0	0	27
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	64
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	414
667	0	0	0	0	0	220
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	352	0
675	0	0	0	0	763	1,226
	9,019	127	4,566	5,678	2,420	8,531

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)	117,930
	Less:		
	Nonused and Useful Plant (1)		1,049
108.1	Accumulated Depreciation	W-6(b)	32,919
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	3,017
252	Advances for Construction	F-21	0
	Subtotal		<u>80,945</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,831
	Subtotal		<u>82,776</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)		3,191
	Other (Specify):		
	Deferred Taxes		(3,524)
	Regulatory Assets		1,834
	WATER RATE BASE		84,277
	WATER OPERATING INCOME	W-3	(8,378)
	ACHIEVED RATE OF RETURN		<u>(9.94%)</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 / Palms Mobile Home Park

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	11,399
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			<u>11,399</u>
401	Operating Expenses	W-10(a)	15,814
403	Depreciation Expense	W-6(a)	4,897
	Less: Amortization Of CIAC	W-8(a)	101
Net Depreciation Expense			<u>4,796</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		513
408.11	Property Taxes		1,270
408.12	Payroll Taxes		638
408.13	Other Taxes and Licenses		3
408	Total Taxes Other Than Income		2,424
409.1	Income Taxes		(3,519)
410.1	Deferred Federal Income Taxes		332
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		(71)
Utility Operating Expenses			19,777
Utility Operating Income			(8,378)
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>(8,378)</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Palms Mobile Home Park

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	389	0	0	389
303	Land and Land Rights	1,458	141	(98)	1,501
304	Structures and Improvements	6,115	1,488	(1,491)	6,112
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	2,000	0	0	2,000
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	9,990	0	(750)	9,240
320	Water Treatment Equipment	58,888	0	0	58,888
330	Distribution Reservoirs and Standpipes	25,307	0	0	25,307
331	Transmission and Distribution Mains	5,831	0	0	5,831
333	Services	1,210	0	0	1,210
334	Meters and Meter Installations	2,742	232	(201)	2,773
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	2,353	0	0	2,309
340	Office Furniture and Equip	464	2,309	(2,353)	442
341	Transportation Equipment	18	442	(464)	19
342	Stores Equipment	385	19	(18)	411
343	Tools, Shop and Garage Equip.	120	411	(385)	15
344	Laboratory Equipment	565	95	(120)	540
345	Power Operated Equipment	891	482	(565)	808
346	Communication Equipment	177	763	(891)	43
347	Miscellaneous Equipment	0	143	(177)	14
348	Other Tangible Plant	0	14	0	14
	Total Water Plant	118,903	6,540	(7,513)	117,930

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

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
302	Franchises	389	389	X	X	X	X
303	Land and Land Rights	1,501	X	X	X	X	X
304	Structures and Improvements	6,112	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	2,000	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	9,240	X	X	X	X	X
320	Water Treatment Equipment	58,888	X	X	X	X	X
330	Distribution Reservoirs and Standpipes	25,307	X	X	X	X	X
331	Transmission and Distribution Mains	5,831	X	X	X	X	X
333	Services	1,210	X	X	X	X	X
334	Meters and Meter Installations	2,773	X	X	X	X	X
335	Hydrants	0	X	X	X	X	X
336	Backflow Prevention Devices	0	X	X	X	X	X
339	Other Plant and Misc. Equipment	0	0	0	0	0	0
340	Office Furniture and Equip	2,309	X	X	X	X	X
341	Transportation Equipment	442	X	X	X	X	X
342	Stores Equipment	19	X	X	X	X	X
343	Tools, Shop and Garage Equip.	411	X	X	X	X	X
344	Laboratory Equipment	95	X	X	X	X	X
345	Power Operated Equipment	482	X	X	X	X	X
346	Communication Equipment	763	X	X	X	X	X
347	Miscellaneous Equipment	143	X	X	X	X	X
348	Other Tangible Plant	14	X	X	X	X	X
	Total Water Plant	117,930	389	10,126	65,985	35,121	6,309

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Palms Mobile Home 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%
	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: Lake / Palms Mobile Home 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	135	10	0	10
304	Structures and Improvements	1,652	185	125	310
305	Collecting and Impounding Reservoirs	76	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	957	66	0	66
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	(3,519)	462	0	462
320	Water Treatment Equipment	21,283	2,679	0	2,679
330	Distribution Reservoirs and Standpipes	2,943	683	0	683
331	Transmission and Distribution Mains	3,129	136	0	136
333	Services	672	31	0	31
334	Meters and Meter Installations	(226)	138	0	138
335	Hydrants	2	(0)	0	(0)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	13	(0)	0	(0)
340	Office Furniture and Equip	1,363	317	1,204	1,521
341	Transportation Equipment	433	56	410	466
342	Stores Equipment	10	1	11	12
343	Tools, Shop and Garage Equip.	214	20	211	231
344	Laboratory Equipment	58	6	50	56
345	Power Operated Equipment	386	24	337	361
346	Communication Equipment	252	73	238	311
347	Miscellaneous Equipment	55	9	52	61
348	Other Tangible Plant	0	1	3	4
	Total Water Accumulated Depreciation	29,888	4,897	2,640	7,537

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Palms Mobile Home Park

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	145
304	Structures and Improvements	4 (4)	0	309 (2,3)	313	1,650
305	Collecting and Impounding Reservoirs	0	0	76 (2)	76	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,023
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	750	0	0	750	(3,807)
320	Water Treatment Equipment	0	0	0	0	23,962
330	Distribution Reservoirs and Standpipes	0	0	0	0	3,626
331	Transmission and Distribution Mains	0	0	0	0	3,265
333	Services	0	0	0	0	703
334	Meters and Meter Installations	201	0	0	201	(289)
335	Hydrants	0	0	2 (2)	2	0
336	Backflow Prevention Devices	0	0	13 (2)	13	0
339	Other Plant and Miscellaneous Equipment	145 (4)	0	1,389 (3)	1,534	1,350
340	Office Furniture and Equip	35 (4)	8 (4)	438 (3)	466	434
341	Transportation Equipment	0 (4)	0	12 (3)	12	10
342	Stores Equipment	2 (4)	0	258 (3)	260	185
343	Tools, Shop and Garage Equip.	1 (4)	0	71 (3)	72	42
344	Laboratory Equipment	10 (4)	0	394 (3)	404	344
345	Power Operated Equipment	1 (4)	0	324 (3)	324	239
346	Communication Equipment	1 (4)	0	80 (3)	81	35
347	Miscellaneous Equipment	0 (4)	0	0 (3)	0	4
348	Other Tangible Plant					
	Total Water Accumulated Depreciation	1,150	8	3,363	4,505	32,919

* 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 / Palms Mobile Home Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		3,017
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		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u><u>3,017</u></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 / Palms Mobile Home Park

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	1,730
Debits during year:	
Accruals charge to Account 272	101
Other debits (specify):	
Total Debits	101
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>1,831</u>

SYSTEM NAME: Lake / Palms Mobile Home Park

DECEMBER 31, 2000

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
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 / Palms Mobile Home 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	61	61	11,346
461.2	Metered Sales to Commercial Customer	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 Dwelling	0	0	0
462	Total Metered Sales	<u>61</u>	<u>61</u>	<u>11,346</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>61</u>	<u>61 (7)</u>	<u>11,346</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			0
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			120
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			(67)
	Total Other Water Revenues			53
	Total Water Operating Revenues			<u>11,399</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Palms Mobile Home 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)	
			1,558			
601	Salaries and Wages - Employees	5,341	66		0	
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0		0	
604	Employee Pensions and Benefits	1,750 (5)	22		0	
610	Purchased Water	0	0		X X X X X X	
615	Purchased Power	732	705		0	
616	Fuel for Power Purchased	0	0		X X X X X X	
618	Chemicals	565	0		X X X X X X	
620	Materials and Supplies	147	1		0	
631	Contractual Services - Eng.	0	0		0	
632	Contractual Services - Acct.	33	0		0	
633	Contractual Services - Legal	82	0		0	
634	Contractual Services - Mgt.	0	0		0	
635	Contractual Services - Testing	2,809	0		0	
636	Contractual Services - Other	971	0		0	
641	Rental of Building/Real Property	56	0		0	
642	Rental of Equipment	4	0		0	
650	Transportation Expenses	1,156	0		0	
656	Insurance - Vehicle	29	0		0	
657	Insurance - General Liability	62	0		0	
658	Insurance - Workmans's Comp	65 (5)	1		0	
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	215	X X X X X X		X X X X X X	
667	Regulatory Commission Expenses - Other	63	0		0	
668	Water Resource Conservation Expense	0	0		0	
670	Bad Debt Expense	100	X X X X X X		X X X X X X	
675	Miscellaneous Expenses	1,607	1,040		0	
	Total Water Utility Expenses	15,814	1,834		0	

SYSTEM NAME: Lake / Palms Mobile Home 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	4,330	45	157	141	245	357
603	0	0	0	0	0	0
604	1,423	15	52	46	81	111
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	26
616	0	X X X X X X	0	X X X X X X	0	0
618	565	0	0	0	0	0
620	0	0	45	0	32	69
631	0	0	0	0	0	0
632	0	0	0	0	0	33
633	0	0	0	0	0	82
634	0	0	0	0	0	0
635	2,809	0	0	0	0	0
636	0	36	0	0		935
641	0	0	0	0	9	46
642	0	0	0	0	1	3
650	0	0	1,049	0	0	107
656	0	0	0	0	0	29
657	0	0	0	0	0	62
658	45	0	2	1	3	14
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	215
667	0	0	0	0	0	63
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	100	0
675	0	0	0	0	217	349
	<u>9,172</u>	<u>96</u>	<u>1,304</u>	<u>189</u>	<u>690</u>	<u>2,529</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)	139,197
	Less:		
	Nonused and Useful Plant (1)		0
108.1	Accumulated Depreciation	W-6(b)	56,396
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	38,962
252	Advances for Construction	F-21	0
	Subtotal		<u>43,839</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	19,861
	Subtotal		<u>63,700</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	9,400
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(5,532)
	Working Capital Allowance (3)		4,932
	Other (Specify):		
	Deferred Taxes		(1,021)
	Regulatory Assets		4,085
	WATER RATE BASE		75,564
	WATER OPERATING INCOME	W-3	13,646
	ACHIEVED RATE OF RETURN		<u>18.06%</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
DECEMBER 31, 2000

SYSTEM NAME: Lake / Picciola Island

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	53,174
469	Less: Guaranteed Revenue and AFPI	W-9	93
Net Operating Revenues			<u>53,081</u>
401	Operating Expenses	W-10(a)	24,611
403	Depreciation Expense	W-6(a)	5,473
	Less: Amortization Of CIAC	W-8(a)	1,357
Net Depreciation Expense			<u>4,116</u>
406	Amortization of Utility Plant Acquisition Adjustme	F-7	<u>235</u>
407	Amortization Expense	F-8	
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		2,393
408.11	Property Taxes		1,603
408.12	Payroll Taxes		835
408.13	Other Taxes and Licenses		7
408	Total Taxes Other Than Income		4,838
409.1	Income Taxes		5,633
410.1	Deferred Federal Income Taxes		85
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		(82)
Utility Operating Expenses			39,435
Utility Operating Income			13,646
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	93
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>13,739</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Lake / Picciola Island

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	254	0	0	254
303	Land and Land Rights	3,693	307	(212)	3,788
304	Structures and Improvements	9,913	3,245	(3,227)	9,931
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	5,934	0	0	5,934
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	710	0	710
310	Power Generation Equipment	21,952	0	0	21,952
311	Pumping Equipment	12,127	0	0	12,127
320	Water Treatment Equipment	3,118	0	0	3,118
330	Distribution Reservoirs and Standpipes	38,158	0	0	38,158
331	Transmission and Distribution Mains	14,894	0	0	14,894
333	Services	11,187	0	0	11,187
334	Meters and Meter Installations	6,689	827	(575)	6,941
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	5,092	5,035	(5,092)	5,035
341	Transportation Equipment	1,004	964	(1,004)	964
342	Stores Equipment	40	41	(40)	41
343	Tools, Shop and Garage Equip.	834	896	(834)	896
344	Laboratory Equipment	259	208	(259)	208
345	Power Operated Equipment	1,223	1,052	(1,223)	1,052
346	Communication Equipment	1,928	1,665	(1,928)	1,665
347	Miscellaneous Equipment	383	312	(383)	312
348	Other Tangible Plant	0	31	0	31
	Total Water Plant	138,682	15,292	(14,777)	139,197

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

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	254	254	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	3,788	X X X X X X	0	3,481	0	307
304	Structures and Improvements	9,931	X X X X X X	0	6,685	0	3,246
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	5,934	X X X X X X	5,934	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	710	X X X X X X	710	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	21,952	X X X X X X	21,952	X X X X X X	X X X X X X	X X X X X X
311	Pumping Equipment	12,127	X X X X X X	10,081	2,046	0	X X X X X X
320	Water Treatment Equipment	3,118	X X X X X X	X X X X X X	3,118	X X X X X X	X X X X X X
330	Distribution Reservoirs and Standpipes	38,158	X X X X X X	X X X X X X	X X X X X X	38,158	X X X X X X
331	Transmission and Distribution Mains	14,894	X X X X X X	X X X X X X	X X X X X X	14,894	X X X X X X
333	Services	11,187	X X X X X X	X X X X X X	X X X X X X	11,187	X X X X X X
334	Meters and Meter Installations	6,941	X X X X X X	X X X X X X	X X X X X X	6,941	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	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
340	Office Furniture and Equip	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
341	Transportation Equipment	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
342	Stores Equipment	5,035	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
343	Tools, Shop and Garage Equip.	964	X X X X X X	X X X X X X	X X X X X X	X X X X X X	5,035
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	964
345	Power Operated Equipment	896	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
346	Communication Equipment	208	X X X X X X	X X X X X X	X X X X X X	X X X X X X	896
347	Miscellaneous Equipment	1,052	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
348	Other Tangible Plant	1,665	X X X X X X	X X X X X X	X X X X X X	X X X X X X	1,052
		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	1,665
		31	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
		31	X X X X X X	X X X X X X	X X X X X X	X X X X X X	31
	Total Water Plant	139,197	254	38,677	15,330	71,180	13,756

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: Lake / Picciola 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%
	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: Lake / Picciola 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	75	6	0	6
304	Structures and Improvements	3,805	301	273	575
305	Collecting and Impounding Reservoirs	24	(0)	0	(0)
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	4,838	197	0	197
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	21	20	710	730
310	Power Generation Equipment	9,322	1,097	0	1,097
311	Pumping Equipment	7,809	607	0	607
320	Water Treatment Equipment	1,780	141	0	141
330	Distribution Reservoirs and Standpipes	6,545	1,030	0	1,030
331	Transmission and Distribution Mains	8,546	347	0	347
333	Services	3,841	280	0	280
334	Meters and Meter Installations	320	340	0	340
335	Hydrants	1	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	51	0	0	0
340	Office Furniture and Equip	2,950	691	2,625	3,316
341	Transportation Equipment	936	123	893	1,016
342	Stores Equipment	22	2	24	26
343	Tools, Shop and Garage Equip.	463	44	459	503
344	Laboratory Equipment	125	14	108	122
345	Power Operated Equipment	836	52	735	787
346	Communication Equipment	546	159	520	679
347	Miscellaneous Equipment	119	20	113	133
348	Other Tangible Plant	0	2	7	9
Total Water Accumulated Depreciation		52,975	5,473	6,467	11,940

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

W-6 (a)

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Picciola 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	81
304	Structures and Improvements	9 (4)	0	441	451 (3)	3,929
305	Collecting and Impounding Reservoirs	0	0	24	24 (2)	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	5,035
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	590	590 (2)	161
310	Power Generation Equipment	0	0	0	0	10,419
311	Pumping Equipment	0	0	0	0	8,416
320	Water Treatment Equipment	0	0	0	0	1,921
330	Distribution Reservoirs and Standpipes	0	0	0	0	7,575
331	Transmission and Distribution Mains	0	0	0	0	8,893
333	Services	0	0	0	0	4,121
334	Meters and Meter Installations	575	0	0	575	85
335	Hydrants	0	0	1	1 (2)	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	51	51 (2)	0
340	Office Furniture and Equip	316 (4)	0	3,006	3,322 (3)	2,944
341	Transportation Equipment	76 (4)	17 (4)	948	1,007 (3)	945
342	Stores Equipment	0 (4)	0	26	26 (3)	21
343	Tools, Shop and Garage Equip.	5 (4)	0	558	563 (3)	403
344	Laboratory Equipment	2 (4)	0	153	155 (3)	92
345	Power Operated Equipment	21 (4)	0	853	874 (3)	749
346	Communication Equipment	1 (4)	0	702	704 (3)	521
347	Miscellaneous Equipment	3 (4)	0	173	176 (3)	76
348	Other Tangible Plant	0 (4)	0	0	0 (3)	8
Total Water Accumulated Depreciation		1,009	17	7,527	8,519	56,396

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Picciola Island

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		35,668
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	3,294
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		3,294
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>38,962</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 / Picciola Island

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	1,098 AVERAGE	3,294
Total Credits			<u>3,294</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	18,504
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,357
Total Debits	1,357
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>19,861</u>

SYSTEM NAME: Lake / Picciola Island

DECEMBER 31, 2000

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

W-8(b)

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Picciola 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	132	133	51,957
461.2	Metered Sales to Commercial Customer	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 Dwellin	0	0	0
462	Total Metered Sales	<u>132</u>	<u>133</u>	<u>51,957</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>132</u>	<u>133 (7)</u>	<u>51,957</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			93
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			300
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			824
	Total Other Water Revenues			<u>1,217</u>
	Total Water Operating Revenues			<u><u>53,174</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Picciola 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)
			2,040	
601	Salaries and Wages - Employees	7,518	974	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,459	(5) 320	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,423	2,363	0
616	Fuel for Power Purchased	224	224	X X X X X X
618	Chemicals	240	0	X X X X X X
620	Materials and Supplies	226	1	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	72	0	0
633	Contractual Services - Legal	179	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,596	0	0
636	Contractual Services - Other	2,412	0	294
641	Rental of Building/Real Property	121	0	0
642	Rental of Equipment	8	0	0
650	Transportation Expenses	2,516	0	0
656	Insurance - Vehicle	64	0	0
657	Insurance - General Liability	136	0	0
658	Insurance - Workmans's Comp	99	(5) 10	0
659	Insurance - Other	17	0	0
660	Advertising Expense	40	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	469	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	136	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	219	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,437	1,201	0
	Total Water Utility Expenses	24,611	5,093	294

SYSTEM NAME: Lake / Picciola 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	3,292	307	1,219	413	535	778
603	0	0	0	0	0	0
604	1,082	101	401	136	177	243
610	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	0
615	0	XXXXXX	0	XXXXXX	2	57
616	0	XXXXXX	0	XXXXXX	0	0
618	240	0	0	0	0	0
620	0	0	5	0	69	150
631	0	0	0	0	0	0
632	0	0	0	0	0	72
633	0	0	0	0	0	179
634	0	0	0	0	0	0
635	2,596	0	0	0	0	0
636	0	79	0	0	0	2,039
641	0	0	0	0	21	101
642	0	0	0	0	1	7
650	0	0	2,282	0	0	233
656	0	0	0	0	0	64
657	0	0	0	0	0	136
658	34	3	13	4	6	30
659	0	0	0	0	0	17
660	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	40
666	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	469
667	0	0	0	0	0	136
668	0	0	0	0	0	0
670	XXXXXX	XXXXXX	XXXXXX	XXXXXX	219	0
675	0	0	0	0	474	762
	<u>7,244</u>	<u>490</u>	<u>3,919</u>	<u>553</u>	<u>1,504</u>	<u>5,513</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Pine Ridge 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)	873,579
	Less:		
	Nonused and Useful Plant (1)		6,335
108.1	Accumulated Depreciation	W-6(b)	142,104
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	627,841
252	Advances for Construction	F-21	0
	Subtotal		<u>97,299</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	68,281
	Subtotal		<u>165,580</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)		13,106
	Other (Specify):		
	Deferred Taxes		2,014
	Regulatory Assets		10,090
	WATER RATE BASE		190,790
	WATER OPERATING INCOME	W-3	46,701
	ACHIEVED RATE OF RETURN		<u>24.48%</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
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Pine Ridge Estates

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	160,177
469	Less: Guaranteed Revenue and AFPI	W-9	7,081
Net Operating Revenues			<u>153,096</u>
401	Operating Expenses	W-10(a)	65,600
403	Depreciation Expense	W-6(a)	23,310
	Less: Amortization Of CIAC	W-8(a)	18,134
Net Depreciation Expense			<u>5,176</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		7,208
408.11	Property Taxes		7,329
408.12	Payroll Taxes		1,856
408.13	Other Taxes and Licenses		21
408	Total Taxes Other Than Income		16,414
409.1	Income Taxes		20,036
410.1	Deferred Federal Income Taxes		(303)
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		(528)
Utility Operating Expenses			106,395
Utility Operating Income			46,701
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	7,081
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		2,095
Total Utility Operating Income			<u><u>55,877</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

SYSTEM NAME: Osceola / Pine Ridge Estates

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	1,522	0	0	1,522
303	Land and Land Rights	3,034	920	(616)	3,338
304	Structures and Improvements	18,889	9,710	(9,388)	19,211
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	23,527	0	0	23,527
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	31,430	0	0	31,430
311	Pumping Equipment	34,147	9,997	0	44,144
320	Water Treatment Equipment	6,180	0	(1,801)	4,379
330	Distribution Reservoirs and Standpipes	34,470	166,197	1,801	202,468
331	Transmission and Distribution Mains	347,498	50,748	0	398,246
333	Services	35,471	9,545	0	45,016
334	Meters and Meter Installations	18,186	3,148	(575)	20,759
335	Hydrants	39,107	9,900	0	49,007
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	14,814	15,067	(14,814)	15,067
340	Office Furniture and Equip	2,921	2,885	(2,921)	2,885
341	Transportation Equipment	116	121	(116)	121
342	Stores Equipment	2,425	2,682	(2,425)	2,682
343	Tools, Shop and Garage Equip	752	623	(752)	623
344	Laboratory Equipment	3,557	3,147	(3,557)	3,147
345	Power Operated Equipment	5,608	4,981	(5,608)	4,981
346	Communication Equipment	1,116	933	(1,116)	933
347	Miscellaneous Equipment	0	94	0	94
348	Other Tangible Plant				
	Total Water Plant	624,770	290,697	(41,888)	873,579

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: Osceola / Pine Ridge Estates

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	1,522	1,522	X X X X X X	X X X X X X	X X X X X X	X X X X X X
303	Land and Land Rights	3,338	X X X X X X	1,209	1,209	0	920
304	Structures and Improvements	19,211	X X X X X X	0	9,499	0	9,712
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	23,527	X X X X X X	X X X X X X	X X X X X X
307	Wells and Springs	23,527	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
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	31,430	X X X X X X	X X X X X X	X X X X X X
310	Power Generation Equipment	31,430	X X X X X X	13,457	10,160	20,527	X X X X X X
311	Pumping Equipment	44,144	X X X X X X	X X X X X X	4,379	X X X X X X	X X X X X X
320	Water Treatment Equipment	4,379	X X X X X X	X X X X X X	X X X X X X	202,468	X X X X X X
330	Distribution Reservoirs and Standpipes	202,468	X X X X X X	X X X X X X	X X X X X X	398,246	X X X X X X
331	Transmission and Distribution Mains	398,246	X X X X X X	X X X X X X	X X X X X X	45,016	X X X X X X
333	Services	45,016	X X X X X X	X X X X X X	X X X X X X	20,759	X X X X X X
334	Meters and Meter Installations	20,759	X X X X X X	X X X X X X	X X X X X X	49,007	X X X X X X
335	Hydrants	49,007	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	0	0	0	X X X X X X
339	Other Plant and Misc. Equipment	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	15,067
340	Office Furniture and Equip	15,067	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,885
341	Transportation Equipment	2,885	X X X X X X	X X X X X X	X X X X X X	X X X X X X	121
342	Stores Equipment	121	X X X X X X	X X X X X X	X X X X X X	X X X X X X	2,682
343	Tools, Shop and Garage Equip.	2,682	X X X X X X	X X X X X X	X X X X X X	X X X X X X	623
344	Laboratory Equipment	623	X X X X X X	X X X X X X	X X X X X X	X X X X X X	3,147
345	Power Operated Equipment	3,147	X X X X X X	X X X X X X	X X X X X X	X X X X X X	4,981
346	Communication Equipment	4,981	X X X X X X	X X X X X X	X X X X X X	X X X X X X	933
347	Miscellaneous Equipment	933	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
348	Other Tangible Plant	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	
	Total Water Plant	873,579	1,522	69,623	25,247	736,023	41,164

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Pine Ridge 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: Osceola / Pine Ridge 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	430	38	0	38
304	Structures and Improvements	3,260	582	817 (3)	1,399
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	9,355	783	0	783
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1	(1)	0	(1)
310	Power Generation Equipment	11,108	1,572	0	1,572
311	Pumping Equipment	10,608	1,957	0	1,957
320	Water Treatment Equipment	1,587	199	0	199
330	Distribution Reservoirs and Standpipes	11,438	3,223	462 (11)	3,685
331	Transmission and Distribution Mains	58,758	8,688	0	8,688
333	Services	6,535	1,006	0	1,006
334	Meters and Meter Installations	(10,685)	974	0	974
335	Hydrants	3,244	978	0	978
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	5	0	0	0
340	Office Furniture and Equip	8,581	2,067	7,856 (3)	9,923
341	Transportation Equipment	2,723	369	2,672 (3)	3,041
342	Stores Equipment	65	7	71 (3)	78
343	Tools, Shop and Garage Equip	1,347	132	1,374 (3)	1,506
344	Laboratory Equipment	362	41	323 (3)	364
345	Power Operated Equipment	2,433	156	2,200 (3)	2,356
346	Communication Equipment	1,588	477	1,555 (3)	2,032
347	Miscellaneous Equipment	348	59	339 (3)	398
348	Other Tangible Plant	1	5	21 (3)	26
Total Water Accumulated Depreciation		123,092	23,310	17,690	40,999

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Osceola / Pine Ridge 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	468
304	Structures and Improvements	28 (4)	0	985	1,014	3,646
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	10,138
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	12,680
311	Pumping Equipment	0	0	0	0	12,565
320	Water Treatment Equipment	0	0	462	462	1,324
330	Distribution Reservoirs and Standpipes	0	0	0	0	15,123
331	Transmission and Distribution Mains	0	0	0	0	67,446
333	Services	0	0	0	0	7,541
334	Meters and Meter Installations	575	0	0	575	(10,286)
335	Hydrants	0	0	0	0	4,222
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	945 (4)	0	8,749	9,694	8,809
341	Transportation Equipment	227 (4)	50 (4)	2,758	2,935	2,828
342	Stores Equipment	0 (4)	0	78	78	64
343	Tools, Shop and Garage Equip.	16 (4)	0	1,631	1,647	1,206
344	Laboratory Equipment	6 (4)	0	445	450	275
345	Power Operated Equipment	64 (4)	0	2,484	2,547	2,241
346	Communication Equipment	4 (4)	0	2,056	2,060	1,560
347	Miscellaneous Equipment	8 (4)	0	509	518	228
348	Other Tangible Plant	0 (4)	0	2	2	24
Total Water Accumulated Depreciation		1,873	50	20,165	21,987	142,104

* 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 / Pine Ridge Estates

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		514,485
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	43,163
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	70,194
Total Credits		113,356
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>627,841</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Pine Ridge Estates

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	51	846 AVERAGE	43,163
Total Credits			<u>43,163</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	50,147
Debits during year: Accruals charge to Account 272 Other debits (specify):	18,134
Total Debits	18,134
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>68,281</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Pine Ridge Estates

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)
<u>WINDMILL POINT - UNIT 4A</u>		
TRANSMISSION AND DISTRIBUTION MAINS	PROPERTY	50,749
SERVICES	PROPERTY	9,545
HYDRANTS	PROPERTY	9,900
TOTAL CREDITS		<u><u>70,194</u></u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Pine Ridge 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	382	396	147,980
461.2	Metered Sales to Commercial Customer	1	1	685
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 Dwellin	0	0	0
462	Total Metered Sales	<u>383</u>	<u>397</u>	<u>148,665</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	1	1	679
466	Sales For Resale	0	0	0
467	Interdepartmental Sales	0	0	0
	Total Water Sales	<u>384</u>	<u>398 (7)</u>	<u>149,344</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			7,081
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			2,095
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			1,657
	Total Other Water Revenues			10,833
	Total Water Operating Revenues			<u>160,177</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Osceola / Pine Ridge 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)
			4,531	
601	Salaries and Wages - Employees	17,714	1,412	728
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	5,787	(5) 464	239
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	7,420	7,241	0
616	Fuel for Power Purchased	197	197	X X X X X X
618	Chemicals	7,103	0	X X X X X X
620	Materials and Supplies	3,748	4	2,939
631	Contractual Services - Eng.	1	0	0
632	Contractual Services - Acct.	214	0	0
633	Contractual Services - Legal	535	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	5,095	0	0
636	Contractual Services - Other	6,499	0	0
641	Rental of Building/Real Property	363	0	0
642	Rental of Equipment	24	0	0
650	Transportation Expenses	1,574	1	0
656	Insurance - Vehicle	192	0	0
657	Insurance - General Liability	408	0	0
658	Insurance - Workmans's Comp	248	(5) 15	7
659	Insurance - Other	51	0	0
660	Advertising Expense	120	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	1,403	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	408	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	655	X X X X X X	X X X X X X
675	Miscellaneous Expenses	5,842	2,144	0
	Total Water Utility Expenses	65,600	11,478	3,914

SYSTEM NAME: Osceola / Pine Ridge 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	7,316	866	1,328	2,135	1,600	2,328
603						
	0	0	0	0	0	0
604	2,405	285	437	702	529	726
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	7	172
616	0	X X X X X X	0	X X X X X X	0	0
618	7,103	0	0	0	0	0
620	4	144	0	0	208	449
631	0	0	0	0	0	1
632	0	0	0	0	0	214
633	0	0	0	0	0	535
634	0	0	0	0	0	0
635	5,095	0	0	0	0	0
636	0	397	0	0		6,102
641	0	0	0	0	61	302
642	0	0	0	0	4	20
650	0	0	874	0	1	698
656	0	0	0	0	0	192
657	0	0	0	0	0	408
658	75	9	14	22	16	89
659	0	0	0	0	0	51
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	120
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	1,403
667	0	0	0	0	0	408
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	655	0
675	0	0	0	0	1,418	2,280
	21,998	1,701	2,652	2,859	4,501	16,497

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)	406,442
	Less:		
	Nonused and Useful Plant (1)		9,109
108.1	Accumulated Depreciation	W-6(b)	93,835
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	12,268
252	Advances for Construction	F-21	0
	Subtotal		<u>291,230</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	3,252
	Subtotal		<u>294,482</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)		7,005
	Other (Specify):		
	Deferred Taxes		(9,919)
	Regulatory Assets		5,098
	WATER RATE BASE		296,666
	WATER OPERATING INCOME	W-3	17,859
	ACHIEVED RATE OF RETURN		<u>6.02%</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
DECEMBER 31, 2000

SYSTEM NAME: Lake / Piney Woods

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	81,526
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		<u>81,526</u>
401	Operating Expenses	W-10(a)	34,866
403	Depreciation Expense	W-6(a)	13,278
	Less: Amortization Of CIAC	W-8(a)	448
	Net Depreciation Expense		<u>12,830</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		3,669
408.11	Property Taxes		5,007
408.12	Payroll Taxes		1,008
408.13	Other Taxes and Licenses		9
408	Total Taxes Other Than Income		9,693
409.1	Income Taxes		5,595
410.1	Deferred Federal Income Taxes		926
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		(243)
	Utility Operating Expenses		<u>63,667</u>
	Utility Operating Income		<u>17,859</u>
	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>17,859</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Piney Woods

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	1,760	0	0	1,760
303	Land and Land Rights	4,344	388	1,757	6,489
304	Structures and Improvements	17,929	4,099	(6,108)	15,920
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,819	0	0	3,819
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	35,710	0	0	35,710
311	Pumping Equipment	21,585	0	0	21,585
320	Water Treatment Equipment	2,992	0	0	2,992
330	Distribution Reservoirs and Standpipes	234,334	0	0	234,334
331	Transmission and Distribution Mains	57,127	0	0	57,127
333	Services	4,807	0	0	4,807
334	Meters and Meter Installations	8,956	400	(345)	9,011
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	6,443	6,360	(6,443)	6,360
341	Transportation Equipment	1,270	1,218	(1,270)	1,218
342	Stores Equipment	51	51	(51)	51
343	Tools, Shop and Garage Equip.	1,055	1,132	(1,055)	1,132
344	Laboratory Equipment	327	263	(327)	263
345	Power Operated Equipment	1,547	1,328	(1,547)	1,328
346	Communication Equipment	2,439	2,103	(2,439)	2,103
347	Miscellaneous Equipment	485	394	(485)	394
348	Other Tangible Plant	0	40	0	40
Total Water Plant		406,980	17,775	(18,313)	406,442

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: Lake / Piney Woods

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 X X X X
302	Franchises	1,760	1,760	X X X X 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	6,489	X X X X X X X	0	6,101	0	388
304	Structures and Improvements	15,920	X X X X X X X	0	11,820	0	4,100
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	3,819	X X X X X X X	3,819	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	35,710	X X X X X X X	35,710	X X X X X X X	X X X X X X X	X X X X X X X
311	Pumping Equipment	21,585	X X X X X X X	13,651	2,757	5,177	X X X X X X X
312	Water Treatment Equipment	2,992	X X X X X X X	X X X X X X X	2,992	X X X X X X X	X X X X X X X
313	Distribution Reservoirs and Standpipes	234,334	X X X X X X X	X X X X X X X	X X X X X X X	234,334	X X X X X X X
314	Transmission and Distribution Mains	57,127	X X X X X X X	X X X X X X X	X X X X X X X	57,127	X X X X X X X
315	Services	4,807	X X X X X X X	X X X X X X X	X X X X X X X	4,807	X X X X X X X
316	Meters and Meter Installations	9,011	X X X X X X X	X X X X X X X	X X X X X X X	9,011	X X X X X X X
317	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
318	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
319	Other Plant and Misc Equipment	0	0	0	0	0	X X X X X X X
320	Office Furniture and Equip	6,360	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	6,360
321	Transportation Equipment	1,218	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,218
322	Stores Equipment	51	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	51
323	Tools, Shop and Garage Equip	1,132	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,132
324	Laboratory Equipment	263	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	263
325	Power Operated Equipment	1,328	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	1,328
326	Communication Equipment	2,103	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	2,103
327	Miscellaneous Equipment	394	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	394
328	Other Tangible Plant	40	X X X X 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
Total Water Plant		406,442	1,760	53,180	23,670	310,456	17,376

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Piney Woods

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: Lake / Piney Woods

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	467	44	0	44
304	Structures and Improvements	6,336	482	345	827
305	Collecting and Impounding Reservoirs	78	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	947	127	0	127
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1	(0)	0	(0)
310	Power Generation Equipment	8,809	1,786	0	1,786
311	Pumping Equipment	9,575	1,078	0	1,078
320	Water Treatment Equipment	(3,132)	136	0	136
330	Distribution Reservoirs and Standpipes	31,990	6,327	0	6,327
331	Transmission and Distribution Mains	16,279	1,331	0	1,331
333	Services	2,438	120	0	120
334	Meters and Meter Installations	2,083	449	0	449
335	Hydrants	5	(0)	0	(0)
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	850	(0)	0	(0)
340	Office Furniture and Equip	3,732	873	3,316	4,189
341	Transportation Equipment	1,184	156	1,128	1,283
342	Stores Equipment	28	3	30	33
343	Tools, Shop and Garage Equip.	586	56	580	636
344	Laboratory Equipment	158	17	136	154
345	Power Operated Equipment	1,058	66	929	994
346	Communication Equipment	691	201	656	858
347	Miscellaneous Equipment	151	25	143	168
348	Other Tangible Plant	1	2	9	11
Total Water Accumulated Depreciation		84,315	13,278	7,272	20,549

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Lake / Piney Woods

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	511
304	Structures and Improvements	12 (4)	0	1,101	1,113	6,050
305	Collecting and Impounding Reservoirs	0	0	78	78	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	1,074
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	1	1	0
310	Power Generation Equipment	0	0	0	0	10,595
311	Pumping Equipment	0	0	0	0	10,653
320	Water Treatment Equipment	0	0	0	0	(2,996)
330	Distribution Reservoirs and Standpipes	0	0	0	0	38,317
331	Transmission and Distribution Mains	0	0	0	0	17,610
333	Services	0	0	0	0	2,558
334	Meters and Meter Installations	345	0	0	345	2,187
335	Hydrants	0	0	5	5	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	850	850	0
340	Office Furniture and Equip	399 (4)	0	3,803	4,202	3,719
341	Transportation Equipment	96 (4)	21 (4)	1,199	1,274	1,194
342	Stores Equipment	0 (4)	0	34	34	27
343	Tools, Shop and Garage Equip.	7 (4)	0	706	713	509
344	Laboratory Equipment	2 (4)	0	193	195	116
345	Power Operated Equipment	27 (4)	0	1,079	1,106	946
346	Communication Equipment	2 (4)	0	889	890	659
347	Miscellaneous Equipment	4 (4)	0	219	223	96
348	Other Tangible Plant	0 (4)	0	2	2	10
Total Water Accumulated Depreciation		893	21	10,158	11,030	93,835

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Piney Woods

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		12,268
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		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>12,268</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 / Piney Woods

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><u>0</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	2,804
Debits during year: Accruals charge to Account 272 Other debits (specify):	448
Total Debits	448
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u><u>3,252</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 DEVELOPERS
CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

**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.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Piney Woods

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	166	167	79,694
461.2	Metered Sales to Commercial Customer	1	1	641
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>167</u>	<u>168</u>	<u>80,335</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>167</u>	<u>168 (7)</u>	<u>80,335</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			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			801
Total Other Water Revenues				
				1,191
Total Water Operating Revenues				
				<u>81,526</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Lake / Piney Woods

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)
			2,460	
601	Salaries and Wages - Employees	9,143	516	0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	2,990 (5)	170	0
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	3,964	3,888	0
616	Fuel for Power Purchased	532	532	X X X X X X
618	Chemicals	1,562	0	X X X X X X
620	Materials and Supplies	1,399	2	0
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	90	0	0
633	Contractual Services - Legal	226	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	3,400	0	0
636	Contractual Services - Other	2,970	0	294
641	Rental of Building/Real Property	153	0	0
642	Rental of Equipment	10	0	0
650	Transportation Expenses	3,138	1	0
656	Insurance - Vehicle	81	0	0
657	Insurance - General Liability	172	0	0
658	Insurance - Workmans's Comp	122 (5)	5	0
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	592	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	172	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	276	X X X X X X	X X X X X X
675	Miscellaneous Expenses	3,800	2,239	0
	Total Water Utility Expenses	34,866	7,353	294

SYSTEM NAME: Lake / Piney Woods

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	3,874	1,340	1,015	740	675	983
603	0	0	0	0	0	0
604	1,273	440	334	243	223	307
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	72
616	0	X X X X X X	0	X X X X X X	0	0
618	1,562	0	0	0	0	0
620	0	1,088	6	26	88	190
631	0	0	0	0	0	0
632	0	0	0	0	0	90
633	0	0	0	0	0	226
634	0	0	0	0	0	0
635	3,400	0	0	0	0	0
636	0	100	0	0		2,576
641	0	0	0	0	26	127
642	0	0	0	0	2	8
650	0	0	2,842	0	0	295
656	0	0	0	0	0	81
657	0	0	0	0	0	172
658	40	14	10	8	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	592
667	0	0	0	0	0	172
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	276	0
675	0	0	0	0	599	962
	10,149	2,982	4,207	1,017	1,900	6,963

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)	237,078
	Less:		
	Nonused and Useful Plant (1)		18,797
108.1	Accumulated Depreciation	W-6(b)	61,033
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	19,917
252	Advances for Construction	F-21	0
	Subtotal		<u>137,331</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	5,956
	Subtotal		<u>143,287</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)		8,031
	Other (Specify):		
	Deferred Taxes		(4,961)
	Regulatory Assets		5,533
	WATER RATE BASE		151,891
	WATER OPERATING INCOME	W-3	1,787
	ACHIEVED RATE OF RETURN		<u>1.18%</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
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona Park

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	59,052
469	Less: Guaranteed Revenue and AFPI	W-9	45
Net Operating Revenues			<u>59,007</u>
401	Operating Expenses	W-10(a)	39,847
403	Depreciation Expense	W-6(a)	8,747
	Less: Amortization Of CIAC	W-8(a)	560
Net Depreciation Expense			<u>8,187</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		2,657
408.11	Property Taxes		3,606
408.12	Payroll Taxes		1,450
408.13	Other Taxes and Licenses		9
408	Total Taxes Other Than Income		7,722
409.1	Income Taxes		1,142
410.1	Deferred Federal Income Taxes		460
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		(139)
Utility Operating Expenses			57,220
Utility Operating Income			1,787
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	45
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>1,832</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona Park

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	7,494	379	(265)	7,608
304	Structures and Improvements	37,232	4,001	(4,034)	37,199
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,355	0	0	3,355
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	687	0	0	687
310	Power Generation Equipment	45,098	0	0	45,098
311	Pumping Equipment	6,018	0	0	6,018
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	56,809	0	0	56,809
331	Transmission and Distribution Mains	41,198	0	0	41,198
333	Services	7,411	0	0	7,411
334	Meters and Meter Installations	12,370	235	(288)	12,317
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc Equipment	6,797	0	0	6,797
340	Office Furniture and Equip	6,366	6,208	(6,366)	6,208
341	Transportation Equipment	1,255	1,189	(1,255)	1,189
342	Stores Equipment	50	50	(50)	50
343	Tools, Shop and Garage Equip.	1,042	1,105	(1,042)	1,105
344	Laboratory Equipment	323	257	(323)	257
345	Power Operated Equipment	1,528	1,297	(1,528)	1,297
346	Communication Equipment	2,410	2,052	(2,410)	2,052
347	Miscellaneous Equipment	479	384	(479)	384
348	Other Tangible Plant	0	39	0	39
Total Water Plant		237,922	17,196	(18,040)	237,078

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

SYSTEM NAME: Putnam / Pomona Park

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
302	Franchises	0	0	X	X	X	X
303	Land and Land Rights	7,608	X	X	X	X	X
304	Structures and Improvements	37,199	X	7,229	0	0	379
305	Collecting and Impounding Reservoirs	0	X	33,197	0	0	4,002
306	Lake, River and Other Intakes	0	X	0	X	X	X
307	Wells and Springs	3,355	X	3,355	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	687	X	687	X	X	X
310	Power Generation Equipment	45,098	X	45,098	X	X	X
311	Pumping Equipment	6,018	X	4,617	1,401	0	X
320	Water Treatment Equipment	0	X	X	0	X	X
330	Distribution Reservoirs and Standpipes	56,809	X	X	X	56,809	X
331	Transmission and Distribution Mains	41,198	X	X	X	41,198	X
333	Services	7,411	X	X	X	7,411	X
334	Meters and Meter Installations	12,317	X	X	X	12,317	X
335	Hydrants	0	X	X	X	0	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc Equipment	6,797	0	0	6,797	0	X
340	Office Furniture and Equip	6,208	X	X	X	X	6,208
341	Transportation Equipment	1,189	X	X	X	X	1,189
342	Stores Equipment	50	X	X	X	X	50
343	Tools, Shop and Garage Equip.	1,105	X	X	X	X	1,105
344	Laboratory Equipment	257	X	X	X	X	257
345	Power Operated Equipment	1,297	X	X	X	X	1,297
346	Communication Equipment	2,052	X	X	X	X	2,052
347	Miscellaneous Equipment	384	X	X	X	X	384
348	Other Tangible Plant	39	X	X	X	X	39
	Total Water Plant	237,078	0	94,183	8,198	117,735	16,962

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona 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%
	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: Putnam / Pomona 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	0	0	0	0
304	Structures and Improvements	8,775	1,127	337 (3)	1,464
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	1,883	112	0	112
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	255	20	0	20
310	Power Generation Equipment	15,164	2,255	0	2,255
311	Pumping Equipment	(448)	301	0	301
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	4,924	1,534	0	1,534
331	Transmission and Distribution Mains	17,889	960	0	960
333	Services	2,023	185	0	185
334	Meters and Meter Installations	(5,329)	618	0	618
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	1,837	272	0	272
340	Office Furniture and Equip	3,687	852	3,237 (3)	4,089
341	Transportation Equipment	1,170	152	1,101 (3)	1,253
342	Stores Equipment	28	3	29 (3)	32
343	Tools, Shop and Garage Equip	579	54	566 (3)	620
344	Laboratory Equipment	156	17	133 (3)	150
345	Power Operated Equipment	1,045	64	906 (3)	971
346	Communication Equipment	682	197	641 (3)	837
347	Miscellaneous Equipment	149	24	140 (3)	164
348	Other Tangible Plant	1	2	9 (3)	11
	Total Water Accumulated Depreciation	54,470	8,747	7,099	15,846

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Putnam / Pomona 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	0
304	Structures and Improvements	12 (4)	0	448 (2.3)	460	9,779
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	1,995
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	0	0	275
310	Power Generation Equipment	0	0	0	0	17,419
311	Pumping Equipment	0	0	3 (2)	3	(150)
320	Water Treatment Equipment	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	6,458
331	Transmission and Distribution Mains	0	0	0	0	18,849
333	Services	0	0	0	0	2,208
334	Meters and Meter Installations	288	0	0	288	(4,999)
335	Hydrants	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	13 (2)	13	2,096
340	Office Furniture and Equip	389 (4)	0	3,756 (3)	4,146	3,630
341	Transportation Equipment	94 (4)	21 (4)	1,184 (3)	1,257	1,165
342	Stores Equipment	0 (4)	0	33 (3)	33	26
343	Tools, Shop and Garage Equip.	7 (4)	0	696 (3)	702	497
344	Laboratory Equipment	2 (4)	0	190 (3)	192	113
345	Power Operated Equipment	26 (4)	0	1,066 (3)	1,092	924
346	Communication Equipment	2 (4)	0	875 (3)	876	643
347	Miscellaneous Equipment	3 (4)	0	215 (3)	219	94
348	Other Tangible Plant	0 (4)	0	2 (3)	2	10
Total Water Accumulated Depreciation		822	21	8,482	9,283	61,033

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		18,612
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	1,305
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		1,305
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>19,917</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona Park

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	653 AVERAGE	1,305
Total Credits			<u>1,305</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	5,396
Debits during year: Accruals charge to Account 272 Other debits (specify):	560
Total Debits	560
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>5,956</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP,

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona Park

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.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona 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	157	155	49,251
461.2	Metered Sales to Commercial Customer	8	9	8,418
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>165</u>	<u>164</u>	<u>57,669</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>165</u>	<u>164 (7)</u>	<u>57,669</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			45
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,120
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			218
	Total Other Water Revenues			1,383
	Total Water Operating Revenues			<u>59,052</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona 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)
			3,542	
601	Salaries and Wages - Employees	12,393	1,258	127
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	4,059 (5)	414	42
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,779	2,705	0
616	Fuel for Power Purchased	230	230	X X X X X X
618	Chemicals	746	0	X X X X X X
620	Materials and Supplies	4,058	2	1,172
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	88	0	0
633	Contractual Services - Legal	221	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,809	0	0
636	Contractual Services - Other	3,000	0	0
641	Rental of Building/Real Property	150	0	0
642	Rental of Equipment	145	0	0
650	Transportation Expenses	5,206	1	0
656	Insurance - Vehicle	79	0	0
657	Insurance - General Liability	168	0	0
658	Insurance - Workmans's Comp	154 (5)	13	1
659	Insurance - Other	21	0	0
660	Advertising Expense	49	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	578	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	168	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	270	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,476	952	0
	Total Water Utility Expenses	39,847	5,574	1,342

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Putnam / Pomona 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	5,526	488	106	3,269	659	959
603	0	0	0	0	0	0
604	1,816	160	35	1,075	218	299
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	71
616	0	X X X X X X	0	X X X X X X	0	0
618	746	0	0	0	0	0
620	37	288	244	2,044	86	185
631	0	0	0	0	0	0
632	0	0	0	0	0	88
633	0	0	0	0	0	221
634	0	0	0	0	0	0
635	2,809	0	0	0	0	0
636	0	486	0	0	0	2,514
641	0	0	0	0	25	124
12	0	0	0	135	2	8
	0	0	4,917	0	0	288
	0	0	0	0	0	79
	0	0	0	0	0	168
	57	5	1	34	7	37
	0	0	0	0	0	21
		X X X X X X	X X X X X X	X X X X X X	0	49
		X X X X X	X X X X X X	X X X X X X	0	578
		0	0	0	0	168
		0	0	0	0	0
			X X X X X X	X X X X X X	270	0
			0	0	584	939
			5,303	6,556	1,855	6,798

SYSTEM NAME: Clay / Postmaster Village

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)	327,605
	Less:		
	Nonused and Useful Plant (1)		90,004
108.1	Accumulated Depreciation	W-6(b)	85,892
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	W-7	41,013
252	Advances for Construction	F-21	0
	Subtotal		<u>110,696</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	12,791
	Subtotal		<u>123,487</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)		6,248
	Other (Specify):		
	Deferred Taxes		(6,982)
	Regulatory Assets		4,750
	WATER RATE BASE		127,504
	WATER OPERATING INCOME	W-3	17,554
	ACHIEVED RATE OF RETURN		<u>13.77%</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.

SYSTEM NAME: Putnam / Pomona 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	5,526	488	106	3,269	659	959
603	0	0	0	0	0	0
604	1,816	160	35	1,075	218	299
610	XXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	0	0
615	0	XXXXXXXX	0	XXXXXXXX	3	71
616	0	XXXXXXXX	0	XXXXXXXX	0	0
618	746	0	0	0	0	0
620	37	288	244	2,044	86	185
631	0	0	0	0	0	0
632	0	0	0	0	0	88
633	0	0	0	0	0	221
634	0	0	0	0	0	0
635	2,809	0	0	0	0	0
636	0	486	0	0		2,514
641	0	0	0	0	25	124
642	0	0	0	135	2	8
650	0	0	4,917	0	0	288
656	0	0	0	0	0	79
657	0	0	0	0	0	168
658	57	5	1	34	7	37
659	0	0	0	0	0	21
660	XXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	0	49
666	XXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	0	578
667	0	0	0	0	0	168
668	0	0	0	0	0	0
670	XXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	270	0
675	0	0	0	0	584	939
	<u>10,991</u>	<u>1,427</u>	<u>5,303</u>	<u>6,556</u>	<u>1,855</u>	<u>6,798</u>

UTILITY NAME: FLORIDA WATER SERVICES,CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Postmaster Village

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	70,686
469	Less: Guaranteed Revenue and AFPI	W-9	1,240
Net Operating Revenues			<u>69,446</u>
401	Operating Expenses	W-10(a)	31,114
403	Depreciation Expense	W-6(a)	10,759
	Less: Amortization Of CIAC	W-8(a)	1,398
Net Depreciation Expense			<u>9,361</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		3,181
408.11	Property Taxes		224
408.12	Payroll Taxes		1,224
408.13	Other Taxes and Licenses		8
408	Total Taxes Other Than Income		4,636
409.1	Income Taxes		6,322
410.1	Deferred Federal Income Taxes		649
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		(189)
Utility Operating Expenses			<u>51,892</u>
Utility Operating Income			<u>17,554</u>
Add Back:			
469	Less: Guaranteed Revenue and AFPI	W-9	1,240
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>18,794</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Postmaster Village

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	193	0	0	193
303	Land and Land Rights	15,988	354	(249)	16,093
304	Structures and Improvements	13,395	3,733	(3,790)	13,338
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	5,000	0	0	5,000
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	66,228	0	0	66,228
311	Pumping Equipment	8,868	0	9,235	18,103
320	Water Treatment Equipment	0	0	0	0
330	Distribution Reservoirs and Standpipes	20,000	0	0	20,000
331	Transmission and Distribution Mains	138,481	0	0	138,481
333	Services	30,397	56	0	30,453
334	Meters and Meter Installations	7,979	892	(891)	7,980
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	5,980	5,792	(5,980)	5,792
340	Office Furniture and Equip	1,179	1,109	(1,179)	1,109
341	Transportation Equipment	47	47	(47)	47
342	Stores Equipment	979	1,031	(979)	1,031
343	Tools, Shop and Garage Equip	304	239	(304)	239
344	Laboratory Equipment	1,436	1,210	(1,436)	1,210
345	Power Operated Equipment	2,264	1,915	(2,264)	1,915
346	Communication Equipment	450	359	(450)	359
347	Miscellaneous Equipment	0	36	0	36
348	Other Tangible Plant				
	Total Water Plant	319,168	16,772	(8,334)	327,605

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

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
302	Franchises	193	193	X	X	X	X
303	Land and Land Rights	16,093	X	X	X	X	X
304	Structures and Improvements	13,338	X	15,739	X	X	X
305	Collecting and Impounding Reservoirs	0	X	0	0	0	354
306	Lake, River and Other Intakes	0	X	0	9,604	0	3,734
307	Wells and Springs	5,000	X	5,000	X	X	X
308	Infiltration Galleries and Tunnels	0	X	0	X	X	X
309	Supply Mains	0	X	0	X	X	X
310	Power Generation Equipment	66,228	X	66,228	X	X	X
311	Pumping Equipment	18,103	X	18,103	0	0	X
320	Water Treatment Equipment	0	X	X	0	X	X
330	Distribution Reservoirs and Standpipes	20,000	X	X	X	20,000	X
331	Transmission and Distribution Mains	138,481	X	X	X	138,481	X
333	Services	30,453	X	X	X	30,453	X
334	Meters and Meter Installations	7,980	X	X	X	7,980	X
335	Hydrants	0	X	X	X	0	X
336	Backflow Prevention Devices	0	X	X	X	0	X
339	Other Plant and Misc Equipment	5,792	0	0	0	0	5,792
340	Office Furniture and Equip	1,109	X	X	X	X	1,109
341	Transportation Equipment	47	X	X	X	X	47
342	Stores Equipment	1,031	X	X	X	X	1,031
343	Tools, Shop and Garage Equip.	239	X	X	X	X	239
344	Laboratory Equipment	1,210	X	X	X	X	1,210
345	Power Operated Equipment	1,915	X	X	X	X	1,915
346	Communication Equipment	359	X	X	X	X	359
347	Miscellaneous Equipment	36	X	X	X	X	36
348	Other Tangible Plant		X	X	X	X	
	Total Water Plant	327,605	193	105,070	9,604	196,914	15,824

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

UTILITY NAME: FLORIDA WATER SERVICES CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Postmaster 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%
	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: Clay / Postmaster Village

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	18	5	0	5
304	Structures and Improvements	3,782	404	314 (3)	718
305	Collecting and Impounding Reservoirs	702	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	3,678	166	0	166
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	29	(0)	0	(0)
310	Power Generation Equipment	19,299	3,311	0	3,311
311	Pumping Equipment	(802)	674	0	674
320	Water Treatment Equipment	12,507	(0)	0	(0)
330	Distribution Reservoirs and Standpipes	6,484	540	0	540
331	Transmission and Distribution Mains	29,672	3,226	0	3,226
333	Services	3,903	760	0	760
334	Meters and Meter Installations	(4,387)	399	0	399
335	Hydrants	573	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Miscellaneous Equipment	210	(0)	0	(0)
340	Office Furniture and Equip	3,464	795	3,020 (3)	3,815
341	Transportation Equipment	1,099	142	1,027 (3)	1,169
342	Stores Equipment	26	3	27 (3)	30
343	Tools, Shop and Garage Equip	544	51	528 (3)	579
344	Laboratory Equipment	146	16	124 (3)	140
345	Power Operated Equipment	982	60	846 (3)	906
346	Communication Equipment	641	183	598 (3)	781
347	Miscellaneous Equipment	140	23	130 (3)	153
348	Other Tangible Plant	1	2	8 (3)	10
Total Water Accumulated Depreciation		82,711	10,759	6,623	17,381

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

UTILITY NAME: Florida Water Services, Corp.
SYSTEM NAME: Clay / Postmaster 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	23
304	Structures and Improvements	11 (4)	0	513 (2,3)	524	3,976
305	Collecting and Impounding Reservoirs	0	0	702 (2)	702	0
306	Lake, River and Other Intakes	0	0	0	0	0
307	Wells and Springs	0	0	0	0	3,844
308	Infiltration Galleries and Tunnels	0	0	0	0	0
309	Supply Mains	0	0	29 (2)	29	0
310	Power Generation Equipment	0	0	0	0	22,610
311	Pumping Equipment	(9,235) (15)	0	0	(9,235)	9,107
320	Water Treatment Equipment	0	0	12,507 (2)	12,507	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	7,024
331	Transmission and Distribution Mains	0	0	0	0	32,898
333	Services	0	0	0	0	4,663
334	Meters and Meter Installations	891	0	0	891	(4,879)
335	Hydrants	0	0	573 (2)	573	0
336	Backflow Prevention Devices	0	0	0	0	0
339	Other Plant and Miscellaneous Equipment	0	0	210 (2)	210	0
340	Office Furniture and Equip	363 (4)	0	3,529 (3)	3,892	3,387
341	Transportation Equipment	87 (4)	19 (4)	1,112 (3)	1,181	1,087
342	Stores Equipment	0 (4)	0	31 (3)	31	25
343	Tools, Shop and Garage Equip.	6 (4)	0	653 (3)	659	464
344	Laboratory Equipment	2 (4)	0	178 (3)	180	106
345	Power Operated Equipment	24 (4)	0	1,001 (3)	1,026	862
346	Communication Equipment	1 (4)	0	821 (3)	822	600
347	Miscellaneous Equipment	3 (4)	0	202 (3)	205	88
348	Other Tangible Plant	0 (4)	0	1 (3)	1	9
Total Water Accumulated Depreciation		(7,845)	19	22,064	14,200	85,892

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Postmaster Village

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		35,497
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	W-8(a)	5,516
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	W-8(b)	0
Total Credits		5,516
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>41,013</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Postmaster Village

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	4	1,379 AVERAGE	5,516
Total Credits			<u>5,516</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	11,393
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,398
Total Debits	1,398
Credits during year (specify):	
Total Credits	<u>0</u>
Balance end of year	<u>12,791</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 DEVELOPERS
CONTRACTOR AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
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: Clay / Postmaster 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	155	153	68,687
461.2	Metered Sales to Commercial Customer	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 Dwelling	0	0	0
462	Total Metered Sales	<u>155</u>	<u>153</u>	<u>68,687</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>155</u>	<u>153 (7)</u>	<u>68,687</u>
OTHER WATER REVENUES:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AF			1,240
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			340
472	Rents From Water Property			0
473	Interdepartmental Rents			0
474	Other Water Revenues			0
	Unbilled Revenue			419
	Total Other Water Revenues			1,999
	Total Water Operating Revenues			<u>70,686</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2000

SYSTEM NAME: Clay / Postmaster 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)
			2,988	
601	Salaries and Wages - Employees	10,599	1,091	128
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0
604	Employee Pensions and Benefits	3,470	(5) 359	42
610	Purchased Water	0	0	X X X X X X
615	Purchased Power	2,055	1,986	0
616	Fuel for Power Purchased	445	445	X X X X X X
618	Chemicals	1,272	0	X X X X X X
620	Materials and Supplies	1,875	19	579
631	Contractual Services - Eng.	0	0	0
632	Contractual Services - Acct.	82	0	0
633	Contractual Services - Legal	206	0	0
634	Contractual Services - Mgt.	0	0	0
635	Contractual Services - Testing	2,675	0	0
636	Contractual Services - Other	2,436	0	0
641	Rental of Building/Real Property	140	0	0
642	Rental of Equipment	9	0	0
650	Transportation Expenses	2,248	0	0
656	Insurance - Vehicle	74	0	0
657	Insurance - General Liability	157	0	0
658	Insurance - Workmans's Comp	134	(5) 11	1
659	Insurance - Other	20	0	0
660	Advertising Expense	46	X X X X X X	X X X X X X
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	539	X X X X X X	X X X X X X
667	Regulatory Commission Expenses - Other	157	0	0
668	Water Resource Conservation Expense	0	0	0
670	Bad Debt Expense	252	X X X X X X	X X X X X X
675	Miscellaneous Expenses	2,224	802	0
	Total Water Utility Expenses	31,114	4,713	750

SYSTEM NAME: Clay / Postmaster 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	4,433	431	1,345	1,661	615	895
603	0	0	0	0	0	0
604	1,457	142	442	546	203	279
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	66
616	0	X X X X X X	0	X X X X X X	0	0
618	1,272	0	0	0	0	0
620	0	869	29	126	80	173
631	0	0	0	0	0	0
632	0	0	0	0	0	82
633	0	0	0	0	0	206
634	0	0	0	0	0	0
635	2,675	0	0	0	0	0
636	0	90	0	0		2,346
641	0	0	0	0	24	116
642	0	0	0	0	2	8
650	0	0	1,979	0	0	268
656	0	0	0	0	0	74
657	0	0	0	0	0	157
658	46	4	14	17	6	34
659	0	0	0	0	0	20
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	46
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	539
667	0	0	0	0	0	157
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	252	0
675	0	0	0	0	545	876
	<u>9,883</u>	<u>1,536</u>	<u>3,809</u>	<u>2,350</u>	<u>1,730</u>	<u>6,342</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