

OFFICIAL COPY
DIVISION OF
WATER AND SEWER



RECEIVED
DIVISION OF
ECONOMIC REGULATION

03 MAY 12 AM 10:53

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION

**2002 Florida Public
Service Commission
Annual Report
Wastewater
Section**

UTILITY NAME: FLORIDA WATER SERVICES, CORP

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Nassau / Amelia Island

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$9,695,627
	Less:		
	Nonused and Useful Plant (1)		60,530
108	Accumulated Depreciation	S-6(b)	4,490,415
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	6,091,065
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$946,383)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,835,519
	Subtotal		<u>\$889,136</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(374,942)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	225,781
	Working Capital Allowance (3)		84,373
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(20,191)
	Regulatory Asset		307,723
	Cwip		123,172
	WASTEWATER RATE BASE		\$1,235,052
	WASTEWATER OPERATING INCOME	S-3	249,752
	ACHIEVED RATE OF RETURN		<u>20.22%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(l)	(i)	(k)
351	Organization	57,888						
352	Franchises	3,803						
353	Land and Land Rights		4,862					
354	Structures and Improvements			8,437	67,957			
355	Power Generation Equipment				312,445			6,142
360	Collection Sewers - Force		2,218,986		86,722			59,332
361	Collection Sewers - Gravity		1,429,461					
362	Special Collecting Structures							
363	Services to Customers		475,691					
364	Flow Measuring Devices		24,567					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells			946,686				
371	Pumping Equipment			1,183,697				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equip				1,595,954	292,575		
381	Plant Sewers				174,154	83,829		
382	Outfall Sewer Lines							
389	Other Plant and Misc Equipment				4,870	23,340		
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip.							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	61,691	4,153,567	2,138,819	2,242,101	399,745	434,186	265,518

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, 2002

SYSTEM NAME: Nassau / Amelia Island

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	14,611	1,542	0	1,542
354	Structures and Improvements	89,320	11,916	0	11,916
355	Power Generation Equipment	35,990	4,327	0	4,327
360	Collection Sewers - Force	1,266,214	73,600	0	73,600
361	Collection Sewers - Gravity	360,285	31,410	0	31,410
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	141,106	12,304	0	12,304
364	Flow Measuring Devices	24,567	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	448,050	31,396	0	31,396
371	Pumping Equipment	364,683	68,525	0	68,525
374	Reuse Distribution Reservoirs	156,708	18,537	0	18,537
375	Reuse Transmission and Distribution Mains	16,475	1,151	0	1,151
380	Treatment and Disposal Equip	985,974	104,982	0	104,982
381	Plant Sewers	83,391	6,928	0	6,928
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	16,139	1,474	0	1,474
390	Office Furniture and Equip	63,986	12,862	66,165 (3)	79,027
391	Transportation Equipment	15,752	30	16,253 (3)	16,283
392	Stores Equipment	605	69	603 (3)	672
393	Tools, Shop and Garage Equip.	7,408	1,021	7,385 (3)	8,406
394	Laboratory Equipment	1,878	291	1,885 (3)	2,176
395	Power Operated Equipment	13,829	1,499	13,785 (3)	15,283
396	Communication Equipment	14,597	4,112	14,674 (3)	18,786
397	Miscellaneous Equipment	2,321	496	2,316 (3)	2,811
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	4,123,890	388,472	123,065	511,537

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Nassau / Amelia Island

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		5,908,530
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	164,485
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	18,050
Total Credits		182,535
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>6,091,065</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Nassau / Amelia Island

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	101	1,629 AVERAGE	164,485
Total Credits			<u>164,485</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,639,529
Debits during year: Accruals charge to Account 272 Other debits (specify):	195,990
Total Debits	195,990
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>* 1,835,519</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Nassau / Amelia Island

WASTEWATER 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>OCEAN CLUB VILLAS</u>		
FORCE MAINS	PROPERTY	17,544
GRAVITY MAINS	PROPERTY	20,589
SERVICES	PROPERTY	15,695
<u>OCEAN BLV ESTATES</u>	CASH RECEIVABLES	(4,450)
<u>SANDPIPERS HOMES</u>	CASH RECEIVABLES	(31,328)
TOTAL CREDITS		<u>18,050</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Nassau / Amelia Island

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	2,075	2,186	725,753
522.2	Commercial Revenues	132	142	692,917
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>2,207</u>	<u>2,328</u>	<u>1,418,670</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>2,207</u>	<u>2,328</u> (6)	<u>1,418,670</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			118,604
	Unbilled Revenue			5,175
Total Other Wastewater Revenues				123,779
Total Wastewater Operating Revenues				<u>1,542,449</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Nassau / Amelia Island

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>1,542,449</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (l)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	11,683	24,751				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	2,323	184				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	36	1,118				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	1,386	2,483				
731	Contractual Services - Eng.	0	322				
732	Contractual Services - Acct.	0	1,107				
733	Contractual Services - Legal	0	6,529				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	120	0				
736	Contractual Services - Other	374	5,034				
741	Rental of Building/Real Property	27	1,854				
742	Rental of Equipment	58	100				
750	Transportation Expenses	0	4,514				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	7,953				
758	Insurance - Workman's Compensation	166	898				
759	Insurance - Other	0	31				
760	Advertising Expense	0	359	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	2,358				
770	Bad Debt Expense	6,020	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	9,298	11,938				
	Total Wastewater Utility Expenses	31,491	71,534	0	0	0	0

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	84,130
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	641
Net Operating Revenues			83,489
401	Operating Expenses	S-10(a)	17,819
403	Depreciation Expense	S-6(a)	7,008
	Less: Amortization of CIAC	S-8(a)	3,632
Net Depreciation Expense			3,376
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,786
408.11	Property Taxes		135
408.12	Payroll Taxes		134
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		4,055
409.1	Income Taxes		15,284
410.1	Deferred Federal Income Taxes		2,257
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		
412.11	Investment Tax Credits Restored to Operating Income		(20)
Utility Operating Expenses			42,771
Utility Operating Income			40,719
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	641
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>41,359</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	715	0	0	715
353	Land and Land Rights	1,379	(16)	0	1,364
354	Structures and Improvements	5,257	21	(255)	5,022
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	119,481	0	0	119,481
361	Collection Sewers - Gravity	18,925	0	0	18,925
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	9,790	0	0	9,790
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	3,819	0	0	3,819
371	Pumping Equipment	6,181	0	0	6,181
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	8,199	8,217	(8,199)	8,217
391	Transportation Equipment	1,411	1,436	(1,411)	1,436
392	Stores Equipment	94	91	(94)	91
393	Tools, Shop and Garage Equip.	1,290	1,257	(1,290)	1,257
394	Laboratory Equipment	343	355	(343)	355
395	Power Operated Equipment	1,584	1,574	(1,584)	1,574
396	Communication Equipment	3,422	3,424	(3,422)	3,424
397	Miscellaneous Equipment	585	580	(585)	580
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	182,474	16,939	(17,183)	182,230

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	0						
352	Franchises	715						
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		119,481					
361	Collection Sewers - Gravity		18,925					
362	Special Collecting Structures							
363	Services to Customers		9,790					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells			3,819				
371	Pumping Equipment			6,181				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equip							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant and Misc Equipment							
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip.							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	715	148,195	10,000	844	0	0	22,476

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, 2002

SYSTEM NAME: Seminole / Apple Valley

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Apple Valley

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	360	18	0	18
354	Structures and Improvements	624	138	0	138
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	80,165	3,979	0	3,979
361	Collection Sewers - Gravity	2,743	420	0	420
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	4,539	257	0	257
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	2,229	127	0	127
371	Pumping Equipment	5,698	344	0	344
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	5,644	1,089	5,601 (3)	6,690
391	Transportation Equipment	1,389	3	1,376 (3)	1,378
392	Stores Equipment	53	6	51 (3)	57
393	Tools, Shop and Garage Equip.	653	86	625 (3)	712
394	Laboratory Equipment	166	25	160 (3)	184
395	Power Operated Equipment	1,220	127	1,167 (3)	1,294
396	Communication Equipment	1,288	348	1,242 (3)	1,590
397	Miscellaneous Equipment	205	42	196 (3)	238
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	106,977	7,008	10,417	17,426

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

ANALYSIS OF ENTRIES IN WASTEWATER 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) (f)	BALANCE AT END OF YEAR (c+fj) (k)
351/352	Organization Costs/Franchises	0	0	0	0	378
354	Structures and Improvements	6	(4)	(5)	(3)	762
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	84,144
361	Collection Sewers - Gravity	0	0	0	0	3,163
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	4,796
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	2,356
371	Pumping Equipment	0	0	0	0	6,042
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	565	(4)	5,442	(3)	6,326
390	Office Furniture and Equip	16	(4)	1,343	(3)	1,409
391	Transportation Equipment	0	(4)	53	(3)	57
392	Stores Equipment	3	(4)	653	(3)	709
393	Tools, Shop and Garage Equip.	23	(4)	165	(3)	187
394	Laboratory Equipment	0	(4)	1,220	(3)	1,294
395	Power Operated Equipment	1	(4)	1,277	(3)	1,599
396	Communication Equipment	0	(4)	205	(3)	238
397	Miscellaneous Equipment	0	(4)	0	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	614	0	10,353	10,967	113,435

S-6(b)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Apple Valley

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		60,941
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	5,441
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		5,441
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>66,382</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Apple Valley

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	5,441	5,441
Total Credits			<u>5,441</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	55,579
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,632
Total Debits	3,632
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>59,211</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Apple Valley

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Apple Valley

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	162	164	64,512
522.2	Commercial Revenues	28	31	17,713
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>190</u>	<u>195</u>	<u>82,224</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>190</u>	<u>195</u> (6)	<u>82,224</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			641
	Unbilled Revenue			1,265
Total Other Wastewater Revenues				1,906
Total Wastewater Operating Revenues				<u>84,130</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Apple Valley

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>84,130</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	COLLECTION OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
			.1	.2	.3	.4	.5	.6
701	Salaries and Wages - Employees	4,105	381	0	19	293	106	222
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	419 (5)	77	0	4	59	22	45
710	Purchased Water	1,773	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,773	XXXXXX
711	Sludge Removal	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
715	Purchased Power	715	0	0	617	0	0	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	2,069	0	1,331	0	98	85	227
731	Contractual Services - Eng.	27	0	0	0	0	0	0
732	Contractual Services - Acct.	94	0	0	0	0	0	0
733	Contractual Services - Legal	553	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	10	0	0	0	0	0	0
736	Contractual Services - Other	433	0	0	0	0	0	0
741	Rental of Building/Real Property	189	0	0	0	0	0	0
742	Rental of Equipment	11	0	0	0	0	0	0
750	Transportation Expenses	2,876	0	0	0	0	2,489	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	673	0	0	0	0	0	0
758	Insurance - Workman's Compensation	105 (5)	6	0	0	4	2	3
759	Insurance - Other	3	0	0	0	0	0	0
760	Advertising Expense	30	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	200	0	0	0	0	0	0
770	Bad Debt Expense	510	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	3,025	1,227	0	0	0	0	0
	Total Wastewater Utility Expenses	17,819	1,691	1,331	640	454	4,477	504

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	989	2,095				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	197	16				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	95				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	117	210				
731	Contractual Services - Eng.	0	27				
732	Contractual Services - Acct.	0	94				
733	Contractual Services - Legal	0	553				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	10	0				
736	Contractual Services - Other	32	426				
741	Rental of Building/Real Property	2	157				
742	Rental of Equipment	5	8				
750	Transportation Expenses	0	382				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	673				
758	Insurance - Workman's Compensation	14	76				
759	Insurance - Other	0	3				
760	Advertising Expense	0	30	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	200				
770	Bad Debt Expense	510	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	787	1,011				
	Total Wastewater Utility Expenses	2,666	6,056	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$7,190,490
Less:			
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	2,031,196
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	4,433,704
252	Advances for Construction	F-21	0
Subtotal			<u>\$725,590</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,496,381
Subtotal			<u>\$2,221,971</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)		126,856
	Unamortized Extraordinary Retirement		
	Deferred Taxes		138,915
	Regulatory Asset		469,236
	Cwip		213,541
WASTEWATER RATE BASE			\$3,170,520
WASTEWATER OPERATING INCOME			S-3 161,127
ACHIEVED RATE OF RETURN			<u>5.08%</u>

NOTES:

- (1) Estimate 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.

SYSTEM NAME: Duval / Beacon Hills

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	1,549,205
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	21,175
Net Operating Revenues			1,528,029
401	Operating Expenses	S-10(a)	918,898
403	Depreciation Expense	S-6(a)	264,195
	Less: Amortization of CIAC	S-8(a)	127,068
Net Depreciation Expense			137,127
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		69,714
408.11	Property Taxes		59,911
408.12	Payroll Taxes		26,307
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		155,932
409.1	Income Taxes		59,686
410.1	Deferred Federal Income Taxes		96,047
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		
412.11	Investment Tax Credits Restored to Operating Income		(788)
Utility Operating Expenses			1,366,902
Utility Operating Income			161,127
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	21,175
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		3,608
Total Utility Operating Income			<u>185,911</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	5,623	0	0	5,623
353	Land and Land Rights	19,264	(327)	0	18,937
354	Structures and Improvements	278,092	115	(4,884)	273,323
355	Power Generation Equipment	85,927	0	0	85,927
360	Collection Sewers - Force	1,908,034	0	0	1,908,034
361	Collection Sewers - Gravity	1,832,354	190,092	(3,980)	2,018,467
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	441,875	6,000	0	447,875
364	Flow Measuring Devices	9,830	343	0	10,173
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	454,172	0	0	454,172
371	Pumping Equipment	493,118	39,985	(25,632)	507,471
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	807,266	19,338	(9,910)	816,695
381	Plant Sewers	1,881	0	0	1,881
382	Outfall Sewer Lines	318,068	0	0	318,068
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	157,240	157,144	(157,240)	157,144
391	Transportation Equipment	27,053	27,456	(27,053)	27,456
392	Stores Equipment	1,807	1,749	(1,807)	1,749
393	Tools, Shop and Garage Equip.	24,739	24,036	(24,739)	24,036
394	Laboratory Equipment	6,583	6,786	(6,583)	6,786
395	Power Operated Equipment	30,384	30,093	(30,384)	30,093
396	Communication Equipment	65,636	65,487	(65,636)	65,487
397	Miscellaneous Equipment	11,220	11,093	(11,220)	11,093
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	6,980,167	579,390	(369,067)	7,190,490

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	5,623	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	338	XXXXXX	0	8,656	XXXXXX	XXXXXX	XXXXXX
354	Structures and Improvements	21,420	XXXXXX	3,163	152,691	XXXXXX	XXXXXX	9,943
355	Power Generation Equipment	0	XXXXXX	0	85,927	XXXXXX	XXXXXX	96,050
360	Collection Sewers - Force	1,908,034	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	2,018,467	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	447,875	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	10,173	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	454,172	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	507,471	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	816,695	XXXXXX	XXXXXX	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	1,881	XXXXXX	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	318,068	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	0	XXXXXX	0	0	XXXXXX	XXXXXX	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	157,144
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	27,456
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,749
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	24,036
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,786
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	30,093
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	65,487
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	11,093
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	5,623	4,406,307	964,806	1,383,918	0	0	429,836

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, 2002

SYSTEM NAME: Duval / Beacon Hills

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	(1,271)	141	0	141
354	Structures and Improvements	(325,015)	8,052	0	8,052
355	Power Generation Equipment	33,130	4,296	0	4,296
360	Collection Sewers - Force	740,961	63,538	0	63,538
361	Collection Sewers - Gravity	470,501	42,744	0	42,744
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	131,255	11,700	0	11,700
364	Flow Measuring Devices	5,977	2,000	0	2,000
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	95,976	15,124	0	15,124
371	Pumping Equipment	119,397	27,816	0	27,816
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	292,676	45,146	0	45,146
381	Plant Sewers	702	54	0	54
382	Outfall Sewer Lines	48,200	10,592	0	10,592
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	108,247	20,822	107,111	127,933
391	Transportation Equipment	26,648	48	26,311	26,359
392	Stores Equipment	1,024	112	977	1,088
393	Tools, Shop and Garage Equip.	12,533	1,653	11,955	13,608
394	Laboratory Equipment	3,177	471	3,052	3,523
395	Power Operated Equipment	23,395	2,426	22,316	24,742
396	Communication Equipment	24,695	6,657	23,756	30,413
397	Miscellaneous Equipment	3,927	802	3,749	4,551
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	1,816,136	264,195	199,226	463,421

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

ANALYSIS OF ENTRIES IN WASTEWATER 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)
351/352	Organization Costs/Franchises	0	0	0	0	(1,130)
354	Structures and Improvements	107	0	(103)	4	(316,966)
355	Power Generation Equipment	0	0	0	0	37,426
360	Collection Sewers - Force	0	0	0	0	804,499
361	Collection Sewers - Gravity	3,980	0	0	3,980	509,266
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	142,955
364	Flow Measuring Devices	0	0	0	0	7,978
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	111,100
371	Pumping Equipment	25,632	0	0	25,632	121,582
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	8,432	0	0	8,432	329,390
381	Plant Sewers	0	0	0	0	755
382	Outfall Sewer Lines	0	0	0	0	58,791
389	Other Plant and Miscellaneous Equipment	10,811	(4)	104,389	115,200	120,980
390	Office Furniture and Equip	314	(4)	25,755	26,070	26,937
391	Transportation Equipment	0	(4)	1,024	1,024	1,088
392	Stores Equipment	55	(4)	12,533	12,588	13,553
393	Tools, Shop and Garage Equip.	433	(4)	3,156	3,590	3,111
394	Laboratory Equipment	0	(4)	23,395	23,395	24,742
395	Power Operated Equipment	27	(4)	24,495	24,522	30,586
396	Communication Equipment	0	(4)	3,924	3,924	4,554
397	Miscellaneous Equipment	0	(4)	0	0	0
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	49,792	0	198,569	248,360	2,031,196

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Duval / Beacon Hills

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		4,176,313
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	145,390
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	112,000
Total Credits		257,390
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>4,433,704</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Duval / Beacon Hills

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	61	2,383 AVERAGE	145,390
Total Credits			<u>145,390</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,369,313
Debits during year: Accruals charge to Account 272 Other debits (specify):	127,068
Total Debits	127,068
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>1,496,381</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Duval / Beacon Hills

WASTEWATER 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>ST. JOHN'S LANDING</u>		
FORCE MAINS	PROPERTY	
GRAVITY MAINS	PROPERTY	106,000
SERVICES	PROPERTY	6,000
PUMPING EQUIPMENT	PROPERTY	
STRUCTURES	PROPERTY	
TOTAL CREDITS		<u>112,000</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Duval / Beacon Hills

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	2	2	778
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		2	2	778
Measured Revenues:				
522.1	Residential Revenues	3,569	3,610	1,378,937
522.2	Commercial Revenues	61	69	72,274
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	28	28	71,281
Total Measured Revenues		<u>3,658</u>	<u>3,707</u>	<u>1,522,493</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>3,660</u>	<u>3,709</u> (6)	<u>1,523,270</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			21,175
	Unbilled Revenue			4,759
Total Other Wastewater Revenues				25,934
Total Wastewater Operating Revenues				<u>1,549,205</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Duval / Beacon Hills

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
	Total Reclaimed Water Sales	0	0	0
	Total Wastewater Operating Revenues			<u>1,549,205</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	259,797	20,316	1,831	416	15,503	133,811	28,938
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	44,764 (5)	4,118	371	84	3,142	27,124	5,866
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	89,024	XXXXXX	XXXXXX	XXXXXX	XXXXXX	89,024	0
715	Purchased Power	72,903	0	0	10,344	XXXXXX	60,691	XXXXXX
716	Fuel for Power Purchased	491	491	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	199,728	0	0	0	XXXXXX	199,728	XXXXXX
720	Materials and Supplies	40,884	2,153	12,052	1,393	1,464	14,313	3,245
731	Contractual Services - Eng.	522	0	0	0	0	0	0
732	Contractual Services - Acct.	1,792	0	0	0	0	0	0
733	Contractual Services - Legal	10,570	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	13,855	0	0	0	0	0	0
736	Contractual Services - Other	18,613	0	0	0	0	13,661	0
741	Rental of Building/Real Property	3,607	0	0	0	0	0	10,464
742	Rental of Equipment	206	0	0	0	0	0	0
750	Transportation Expenses	43,555	0	0	0	0	36,153	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	12,875	0	0	0	0	0	0
758	Insurance - Workman's Compensation	4,622 (5)	293	26	6	224	1,932	418
759	Insurance - Other	49	0	0	0	0	0	0
760	Advertising Expense	582	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	3,818	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	9,746	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	86,895	52,518	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	918,898	79,889	14,280	12,244	20,334	576,437	48,931

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	18,914	40,069				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	3,761	297				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	58	1,810	X X X X X	X X X X X	X X X X X	X X X X X
716	Fuel for Power Purchased	0	0	X X X X X	X X X X X	X X X X X	X X X X X
718	Chemicals	0	0				
720	Materials and Supplies	2,244	4,020				
731	Contractual Services - Eng.	0	522				
732	Contractual Services - Acct.	0	1,792				
733	Contractual Services - Legal	0	10,570				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	194	0				
736	Contractual Services - Other	0	8,149				
741	Rental of Building/Real Property	605	3,002				
742	Rental of Equipment	44	162				
750	Transportation Expenses	94	7,308				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	12,875				
758	Insurance - Workman's Compensation	268	1,454				
759	Insurance - Other	0	49				
760	Advertising Expense	0	582	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	3,818				
770	Bad Debt Expense	9,746	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	15,051	19,325				
	Total Wastewater Utility Expenses	50,980	115,804	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$495,164
	Less:		
	Nonused and Useful Plant (1)		20,612
108	Accumulated Depreciation	S-6(b)	48,957
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	20,569
252	Advances for Construction	F-21	0
	Subtotal		<u>\$405,026</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$13,623
	Subtotal		<u>\$418,649</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)		5,619
	Unamortized Extraordinary Retirement Deferred Taxes		(16,613)
	Regulatory Asset		5,504
	Cwip		66,845
	WASTEWATER RATE BASE		\$480,004
	WASTEWATER OPERATING INCOME	S-3	(17,739)
	ACHIEVED RATE OF RETURN		<u>-3.70%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	26,151
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			26,151
401	Operating Expenses	S-10(a)	40,698
403	Depreciation Expense	S-6(a)	11,200
	Less: Amortization of CIAC	S-8(a)	711
Net Depreciation Expense			10,489
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,177
408.11	Property Taxes		3,223
408.12	Payroll Taxes		1,032
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		5,432
409.1	Income Taxes		(12,635)
410.1	Deferred Federal Income Taxes		(42)
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		
412.11	Investment Tax Credits Restored to Operating Income		(52)
Utility Operating Expenses			43,890
Utility Operating Income			(17,739)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		13,086
Total Utility Operating Income			<u>(4,654)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	170	0	0	170
353	Land and Land Rights	5,060	20,324	0	25,384
354	Structures and Improvements	2,030	(5)	(23)	2,002
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	6,753	226,500	0	233,253
361	Collection Sewers - Gravity	21,228	0	0	21,228
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,324	5,346	0	7,670
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	34,654	91,806	0	126,460
371	Pumping Equipment	16,972	0	0	16,972
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	38,702	0	0	38,702
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	21,833	21,833
390	Office Furniture and Equip	734	724	(734)	724
391	Transportation Equipment	126	126	(126)	126
392	Stores Equipment	8	8	(8)	8
393	Tools, Shop and Garage Equip.	115	111	(115)	111
394	Laboratory Equipment	31	31	(31)	31
395	Power Operated Equipment	142	139	(142)	139
396	Communication Equipment	306	302	(306)	302
397	Miscellaneous Equipment	52	51	(52)	51
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	129,407	345,462	20,295	495,164

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	0						
352	Franchises	170						
353	Land and Land Rights		100	25,238				
354	Structures and Improvements		0	0	1,560			46
355	Power Generation Equipment		0	0	0			442
360	Collection Sewers - Force		233,253					
361	Collection Sewers - Gravity		21,228					
362	Special Collecting Structures		0					
363	Services to Customers		7,670					
364	Flow Measuring Devices		0					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells			126,460				
371	Pumping Equipment			16,972				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equip				38,702			
381	Plant Sewers				0			
382	Outfall Sewer Lines				0			
389	Other Plant and Misc Equipment			21,833				
390	Office Furniture and Equip							724
391	Transportation Equipment							126
392	Stores Equipment							8
393	Tools, Shop and Garage Equip.							111
394	Laboratory Equipment							31
395	Power Operated Equipment							139
396	Communication Equipment							302
397	Miscellaneous Equipment							51
398	Other Tangible Plant							0
	Allocated General Plant							0
	Total Wastewater Plant	170	262,250	190,503	40,262	0	0	1,980

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	45	4	0	4
354	Structures and Improvements	1,232	60	0	60
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	3,254	3,996	0	3,996
361	Collection Sewers - Gravity	1,383	471	0	471
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1	131	0	131
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	10,250	2,683	0	2,683
371	Pumping Equipment	3,181	944	0	944
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	17,525	2,152	0	2,152
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	607	0	607
390	Office Furniture and Equip	505	96	493 (3)	589
391	Transportation Equipment	124	0	121 (3)	121
392	Stores Equipment	5	1	4 (3)	5
393	Tools, Shop and Garage Equip.	58	8	55 (3)	63
394	Laboratory Equipment	15	2	14 (3)	16
395	Power Operated Equipment	109	11	103 (3)	114
396	Communication Equipment	115	31	109 (3)	140
397	Miscellaneous Equipment	18	4	17 (3)	21
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	37,820	11,200	918	12,118

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

ANALYSIS OF ENTRIES IN WASTEWATER 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+fj) (k)
351/352	Organization Costs/Franchises	0	0	0	0	49
354	Structures and Improvements	0	0	(0)	(3)	1,292
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	7,250
361	Collection Sewers - Gravity	0	0	0	0	1,854
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	132
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	12,932
371	Pumping Equipment	0	0	0	0	4,124
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	19,676
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	50	(4)	487	(3)	607
390	Office Furniture and Equip	1	(4)	120	(3)	557
391	Transportation Equipment	0	(4)	5	(3)	124
392	Stores Equipment	0	(4)	58	(3)	5
393	Tools, Shop and Garage Equip.	2	(4)	15	(3)	62
394	Laboratory Equipment	0	(4)	109	(3)	14
395	Power Operated Equipment	0	(4)	114	(3)	114
396	Communication Equipment	0	(4)	18	(3)	141
397	Miscellaneous Equipment	0	(4)	0	(3)	21
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	54	0	927	981	48,957

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Putnam / Beecher's Point

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		20,569
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>20,569</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Putnam / Beecher's Point

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
None			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	12,912
Debits during year:	
Accruals charge to Account 272	711
Other debits (specify):	
Total Debits	711
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>13,623</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Putnam / Beecher's Point

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Putnam / Beecher's Point

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	16	16	7,763
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	1	1	18,409
Total Measured Revenues		<u>17</u>	<u>17</u>	<u>26,172</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>17</u>	<u>17</u> (6)	<u>26,172</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			(21)
Total Other Wastewater Revenues				(21)
Total Wastewater Operating Revenues				<u>26,151</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Putnam / Beecher's Point

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>26,151</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	8,147	629	82	1,780	1,423	3,527	435
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	1,615 (5)	127	17	361	288	715	88
710	Purchased Water	25,275	X X X X X X	X X X X X X	X X X X X X	X X X X X X	25,275	X X X X X X
711	Sludge Removal	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	0	0
715	Purchased Power	1,141	0	0	571	X X X X X X	561	X X X X X X
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	363	0	0	0	X X X X X X	363	0
720	Materials and Supplies	366	0	202	0	37	0	98
731	Contractual Services - Eng.	2	0	0	0	0	0	0
732	Contractual Services - Acct.	8	0	0	0	0	0	0
733	Contractual Services - Legal	49	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,086	0	0	0	0	1,085	0
736	Contractual Services - Other	1,020	0	0	0	0	0	983
741	Rental of Building/Real Property	17	0	0	0	0	0	0
742	Rental of Equipment	1	0	0	0	0	0	0
750	Transportation Expenses	734	0	0	0	0	700	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	59	0	0	0	0	0	0
758	Insurance - Workman's Compensation	122 (5)	9	1	26	21	51	6
759	Insurance - Other	0	0	0	0	0	0	0
760	Advertising Expense	3	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	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 X
767	Regulatory Commission Expenses - Other	18	0	0	0	0	0	0
770	Bad Debt Expense	45	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	628	470	0	0	0	0	0
	Total Wastewater Utility Expenses	40,698	1,235	302	2,738	1,768	32,276	1,610

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	87	185				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	17	1				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	0	8	X X X X X	X X X X X	X X X X X	X X X X X
716	Fuel for Power Purchased	0	0	X X X X X	X X X X X	X X X X X	X X X X X
718	Chemicals	0	0				
720	Materials and Supplies	10	19				
731	Contractual Services - Eng.	0	2				
732	Contractual Services - Acct.	0	8				
733	Contractual Services - Legal	0	49				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	1	0				
736	Contractual Services - Other	38	38				
741	Rental of Building/Real Property	14	14				
742	Rental of Equipment	0	1				
750	Transportation Expenses	0	34				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	59				
758	Insurance - Workman's Compensation	1	7				
759	Insurance - Other	0	0				
760	Advertising Expense	0	3	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	18	X X X X X	X X X X X	X X X X X	X X X X X
770	Bad Debt Expense	45	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	69	89				
	Total Wastewater Utility Expenses	235	534	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	19,416,030
Less:			
	Nonused and Useful Plant (1)		474,726
108.1	Accumulated Depreciation	S-6(b)	8,264,725
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	8,309,307
252	Advances for Construction	F-21	0
Subtotal			2,367,272
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	2,803,236
Subtotal			5,170,509
Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		194,358
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(667,072)
	Regulatory Asset		1,073,620
	Cwip		895,275
WASTEWATER RATE BASE			6,666,689
WASTEWATER OPERATING INCOME			984,705
ACHIEVED RATE OF RETURN			<u>14.77%</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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	3,600,580
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	66,608
Net Operating Revenues			3,533,972
401	Operating Expenses	S-10(a)	1,407,857
403	Depreciation Expense	S-6(a)	767,394
	Less: Amortization of CIAC	S-8(a)	291,966
Net Depreciation Expense			475,428
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	(20)
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		162,026
408.11	Property Taxes		182,544
408.12	Payroll Taxes		44,164
408.13	Other Taxes and Licenses		72
408	Total Taxes Other Than Income		388,805
409.1	Income Taxes		284,933
410.1	Deferred Federal Income Taxes		(5,712)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(2,025)
Utility Operating Expenses			2,549,267
Utility Operating Income			984,705
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	66,608
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		935
Total Utility Operating Income			<u>1,052,248</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	994,944	(885)	0	994,059
354	Structures and Improvements	394,135	106,126	(15,126)	485,134 (1)
355	Power Generation Equipment	127,343	63,224	0	190,566
360	Collection Sewers - Force	984,684	45,346	33,920	1,063,951
361	Collection Sewers - Gravity	5,322,664	24,650	65,997	5,413,311
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	893,870	26,178	(4,410)	915,638
364	Flow Measuring Devices	49,950	0	0	49,950
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	1,409	7,428	0	8,837
367	Reuse Meters and Installations	180,100	0	0	180,100
370	Receiving Wells	356,182	0	0	356,182
371	Pumping Equipment	676,310	185,233	81,170	942,713 (2)
374	Reuse Distribution Services	1,119,818	17,970	(14,376)	1,123,412
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	6,164,593	25,443	(3,394)	6,186,642
381	Plant Sewers	690,891	0	0	690,891
382	Outfall Sewer Lines	116,067	0	0	116,067
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	341,924	338,981	(341,924)	338,981 (1)
391	Transportation Equipment	58,827	59,226	(58,827)	59,226 (1)
392	Stores Equipment	3,929	3,774	(3,929)	3,774 (1)
393	Tools, Shop and Garage Equip.	53,796	51,848	(53,796)	51,848 (1)
394	Laboratory Equipment	14,314	14,639	(14,314)	14,639 (1)
395	Power Operated Equipment	66,071	64,915	(66,071)	64,915 (1)
396	Communication Equipment	142,728	141,264	(142,728)	141,264 (1)
397	Miscellaneous Equipment	24,399	23,929	(24,399)	23,929 (1)
398	Other Tangible Plant	0	0	0	0 (1)
	Allocated General Plant	0	0	0	0 (1)
	Total Wastewater Plant	18,778,948	1,199,288	(562,206)	19,416,030

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

SYSTEM NAME: Osceola / Buena Ventura Lakes

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	TREATMENT PLANT (i)	TREATMENT & DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (i)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	GENERAL PLANT (k)
351	Organization	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 X	X X X X X X X X
352	Franchises	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 X X X X X	X X X X X X X X
353	Land and Land Rights		23,587	104,398	972,611	0	0	21,449
354	Structures and Improvements		16,950	63,224	149,957	0	0	207,192
355	Power Generation Equipment		1,063,951		110,393			
360	Collection Sewers - Force		5,413,311					
361	Collection Sewers - Gravity							
362	Special Collecting Structures		915,638					
363	Services to Customers		49,950					
364	Flow Measuring Devices		0					
365	Flow Measuring Installations		0					
366	Reuse Services		180,100				8,837	
367	Reuse Meters and Installations			356,182				
370	Receiving Wells			824,763				
371	Pumping Equipment					34,347		
374	Reuse Distribution Services						83,603	
375	Reuse Transmission and Distribution System						1,123,412	
380	Treatment and Disposal Equip							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant and Misc Equipment							
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip.							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	0	7,663,487	1,348,567	7,391,783	869,126	1,215,852	927,216

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Osceola / Buena Ventura Lakes

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACC'RUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	166,934	10,862	0	10,862
355	Power Generation Equipment	66,631	7,948	0	7,948
360	Collection Sewers - Force	496,288	34,110	0	34,110
361	Collection Sewers - Gravity	1,864,374	119,169	0	119,169
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	367,985	23,795	0	23,795
364	Flow Measuring Devices	29,777	9,990	0	9,990
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	19	135	0	135
367	Reuse Meters and Installations	84,837	3,998	0	3,998
370	Receiving Wells	(94,371)	11,861	0	11,861
371	Pumping Equipment	212,242	45,007	0	45,007
374	Reuse Distribution Reservoir	561,446	62,362	0	62,362
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	2,986,400	343,364	0	343,364
381	Plant Sewers	293,258	19,759	0	19,759
382	Outfall Sewer Lines	74,832	3,865	0	3,865
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	235,387	44,916	231,054	275,969
391	Transportation Equipment	57,947	104	56,756	56,861
392	Stores Equipment	2,227	241	2,107	2,348
393	Tools, Shop and Garage Equip.	27,254	3,567	25,788	29,355
394	Laboratory Equipment	6,909	1,017	6,584	7,600
395	Power Operated Equipment	50,873	5,233	48,138	53,371
396	Communication Equipment	53,700	14,360	51,244	65,604
397	Miscellaneous Equipment	8,540	1,731	8,086	9,817
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	7,553,488	767,394	429,757	1,197,151

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	4,820	(4)	(222)	4,598	173,198
355	Power Generation Equipment	0	0	0	0	74,579
360	Collection Sewers - Force	0	0	0	0	530,398
361	Collection Sewers - Gravity	0	0	0	0	1,983,544
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	6,250	0	0	6,250	385,530
364	Flow Measuring Devices	0	0	0	0	39,767
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	153
367	Reuse Meters and Installations	0	0	0	0	88,835
370	Receiving Wells	0	0	80	80	(82,510)
371	Pumping Equipment	0	0	0	0	257,168
374	Reuse Distribution Reservoir	14,376	0	0	14,376	609,431
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	3,394	0	0	3,394	3,326,371
381	Plant Sewers	0	0	0	0	313,017
382	Outfall Sewer Lines	0	0	0	0	78,697
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	23,321	(4)	227,064	250,386	260,971
391	Transportation Equipment	678	(4)	56,021	56,699	58,108
392	Stores Equipment	0	(4)	2,227	2,227	2,348
393	Tools, Shop and Garage Equip.	119	(4)	27,254	27,373	29,236
394	Laboratory Equipment	935	(4)	6,864	7,798	6,711
395	Power Operated Equipment	0	(4)	50,873	50,873	53,371
396	Communication Equipment	58	(4)	53,269	53,327	65,978
397	Miscellaneous Equipment	0	(4)	8,534	8,534	9,823
398	Other Tangible Plant	0	(4)	0	0	0
	Total Depreciable Wastewater Plant In Service	53,952	0	431,963	485,915	8,264,725

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Osceola / Buena Ventura Lakes

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	103	2,880 Average	296,609
Total Credits			<u>296,609</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	2,511,270
Debits during year: Accruals charge to Account 272	291,966
Other debits (specify):	
Total Debits	291,966
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>2,803,236</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Osceola / Buena Ventura Lakes

WASTEWATER 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>AMBERLY PARK</u>		
FORCE MAIN	PROPERTY	45,347
GRAVITY MAIN	PROPERTY	24,650
SERVICES	PROPERTY	17,325
PUMPING EQUIPMENT	PROPERTY	72,500
STRUCTURES	PROPERTY	4,540
<u>SEMINOLE POINTE</u>		
FORCE MAIN	PROPERTY	33,920
GRAVITY MAIN	PROPERTY	65,997
SERVICES	PROPERTY	1,840
PUMPING EQUIPMENT	PROPERTY	81,250
STRUCTURES	PROPERTY	
	CASH RECEIVABLES	(51,669)
TOTAL CREDITS		<u><u>295,700</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Osceola / Buena Ventura Lakes

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	7,828	7,833	3,364,115
522.2	Commercial Revenues	114	116	157,000
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	32	0
522	Total Measured Revenues	7,942	7,981	3,521,115
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
	Total Wastewater Sales	<u>7,942</u>	<u>7,981</u> (6)	<u>3,521,115</u>
Other Wastewater Revenues:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			66,608
	Unbilled Revenue			12,857
	Total Other Wastewater Revenues			79,465
	Total Wastewater Operating Revenues			3,600,580

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Osceola / Buena Ventura Lakes

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Reclaimed Water Sales				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues From Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues From Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>3,600,580</u>

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	464,350	19,176	4,574	18,843	27,439	220,845	46,240
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	77,089 (5)	3,887	927	3,820	5,562	44,766	9,373
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	58,752	XXXXXX	XXXXXX	XXXXXX	XXXXXX	58,752	0
715	Purchased Power	256,377	0	0	92,535	XXXXXX	159,812	XXXXXX
716	Fuel for Power Purchased	1,077	1,077	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	75,933	0	0	0	0	75,933	0
720	Materials and Supplies	93,495	0	37,777	0	6,235	5,028	30,945
731	Contractual Services - Eng.	1,126	0	0	0	0	0	0
732	Contractual Services - Acct.	3,865	0	0	0	0	0	0
733	Contractual Services - Legal	22,801	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	39,002	0	0	2,125	0	36,459	0
736	Contractual Services - Other	37,851	0	0	0	0	10,739	9,533
741	Rental of Building/Real Property	7,781	0	0	0	0	0	0
742	Rental of Equipment	13,567	0	0	0	0	13,121	0
750	Transportation Expenses	63,187	0	0	0	0	47,220	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	27,773	0	0	0	0	0	0
758	Insurance - Workman's Compensation	8,563 (5)	277	66	272	396	3,189	668
759	Insurance - Other	107	0	0	0	0	0	0
760	Advertising Expense	1,255	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	8,236	0	0	0	0	0	0
770	Bad Debt Expense	21,023	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	124,629	50,474	0	0	0	0	0
	Total Wastewater Utility Expenses	1,407,857	74,890	43,344	117,595	39,632	675,862	96,758

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Osceola / Buena Ventura Lakes

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (l)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	40,800	86,434				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	8,114	642				
710	Purchased Water	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
711	Sludge Removal	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
715	Purchased Power	125	3,904	X X X X X X	X X X X X X	X X X X X X	X X X X X X
716	Fuel for Power Purchased	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
718	Chemicals	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
720	Materials and Supplies	4,841	8,671				
731	Contractual Services - Eng.	0	1,126				
732	Contractual Services - Acct.	0	3,865				
733	Contractual Services - Legal	0	22,801				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	418	0				
736	Contractual Services - Other	17,579	0				
741	Rental of Building/Real Property	1,306	17,579				
742	Rental of Equipment	96	6,475				
750	Transportation Expenses	204	349				
756	Insurance - Vehicle	0	15,764				
757	Insurance - General Liability	0	0				
758	Insurance - Workman's Compensation	578	27,773				
759	Insurance - Other	0	3,137				
760	Advertising Expense	0	107				
766	Regulatory Commission Expenses	0	1,255	X X X X X X	X X X X X X	X X X X X X	X X X X X X
767	- Amortization of Rate Case Expense	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
770	Regulatory Commission Expenses - Other	0	8,236				
770	Bad Debt Expense	21,023	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	32,468	41,688				
	Total Wastewater Utility Expenses	109,971	249,805	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$7,392,434
	Less:		
	Nonused and Useful Plant (1)		406,744
108	Accumulated Depreciation	S-6(b)	3,330,390
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	5,478,743
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$1,823,443)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$1,862,216
	Subtotal		<u>\$38,773</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)		35,997
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(247,984)
	Regulatory Asset		134,966
	Cwip		1,399,994
	WASTEWATER RATE BASE		\$1,361,747
	WASTEWATER OPERATING INCOME	S-3	(46,373)
	ACHIEVED RATE OF RETURN		<u><u>-3.41%</u></u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	378,575
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	24,632
Net Operating Revenues			353,943
401	Operating Expenses	S-10(a)	260,752
403	Depreciation Expense	S-6(a)	244,116
	Less: Amortization of CIAC	S-8(a)	164,993
Net Depreciation Expense			79,123
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		17,036
408.11	Property Taxes		65,361
408.12	Payroll Taxes		9,817
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		92,214
409.1	Income Taxes		(33,552)
410.1	Deferred Federal Income Taxes		2,592
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		
412.11	Investment Tax Credits Restored to Operating Income		(812)
Utility Operating Expenses			400,317
Utility Operating Income			(46,373)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	24,632
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		47,543
Total Utility Operating Income			<u>25,801</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	5,265	0	0	5,265
353	Land and Land Rights	3,371	155	0	3,526
354	Structures and Improvements	80,730	2,706	(1,732)	81,704
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	332,381	98,626	41,558	472,565
361	Collection Sewers - Gravity	4,297,521	0	0	4,297,521
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	174,792	0	0	174,792
364	Flow Measuring Devices	20,107	0	0	20,107
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	276,445	0	0	276,445
371	Pumping Equipment	387,674	0	6,589	394,263
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	1,363,464	2,382	0	1,365,845
381	Plant Sewers	185,551	0	0	185,551
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	51,608	55,731	(51,608)	55,731
391	Transportation Equipment	8,879	9,737	(8,879)	9,737
392	Stores Equipment	593	620	(593)	620
393	Tools, Shop and Garage Equip.	8,120	8,524	(8,120)	8,524
394	Laboratory Equipment	2,160	2,407	(2,160)	2,407
395	Power Operated Equipment	9,972	10,672	(9,972)	10,672
396	Communication Equipment	21,542	23,225	(21,542)	23,225
397	Miscellaneous Equipment	3,683	3,934	(3,683)	3,934
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	7,233,858	218,719	(60,143)	7,392,434

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT	TREATMENT AND DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	0						
352	Franchises	5,265						
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		472,565					
361	Collection Sewers - Gravity		4,297,521					
362	Special Collecting Structures		0					
363	Services to Customers		174,792					
364	Flow Measuring Devices		20,107					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Installations							
370	Receiving Wells							
371	Pumping Equipment			276,445				
374	Reuse Distribution Reservoirs			394,263				
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equip				1,309,453	56,393		
381	Plant Sewers				185,551	0		
382	Outfall Sewer Lines				0			
389	Other Plant and Misc Equipment							
390	Office Furniture and Equip							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equip.							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Allocated General Plant							
	Total Wastewater Plant	5,265	4,964,985	675,019	1,538,333	56,393	0	152,440

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, 2002

SYSTEM NAME: Charlotte/Lee / Burnt Store

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *				

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,382	132	0	132
354	Structures and Improvements	21,461	2,733	0	2,733
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	111,989	13,402	0	13,402
361	Collection Sewers - Gravity	1,864,161	95,405	0	95,405
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	7,102	4,597	0	4,597
364	Flow Measuring Devices	6,074	4,021	0	4,021
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	99,206	9,206	0	9,206
371	Pumping Equipment	139,931	21,738	0	21,738
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	754,453	75,875	0	75,875
381	Plant Sewers	12,227	5,307	0	5,307
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	35,528	7,384	37,987	45,371
390	Office Furniture and Equip	8,746	17	9,331	9,348
391	Transportation Equipment	336	40	346	386
392	Stores Equipment	4,114	586	4,240	4,826
393	Tools, Shop and Garage Equip.	1,043	167	1,082	1,250
394	Laboratory Equipment	7,679	860	7,914	8,775
395	Power Operated Equipment	8,105	2,361	8,425	10,786
396	Communication Equipment	1,289	285	1,329	1,614
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	3,084,824	244,116	70,655	314,771

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,514
354	Structures and Improvements	38	(4)	(37)	(3)	24,192
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	125,391
361	Collection Sewers - Gravity	0	0	0	0	1,959,565
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	11,699
364	Flow Measuring Devices	0	0	0	0	10,096
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	108,412
371	Pumping Equipment	0	0	0	0	161,668
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	830,327
381	Plant Sewers	0	0	0	0	17,534
382	Outfall Sewer Lines	0	0	0	(2)	0
389	Other Plant and Miscellaneous Equipment	3,834	(4)	34,160	(3)	0
390	Office Furniture and Equip	112	(4)	8,430	(3)	42,905
391	Transportation Equipment	0	(4)	336	(3)	9,553
392	Stores Equipment	20	(4)	4,114	(3)	386
393	Tools, Shop and Garage Equip.	154	(4)	1,035	(3)	4,807
394	Laboratory Equipment	0	(4)	7,679	(3)	1,103
395	Power Operated Equipment	10	(4)	8,034	(3)	8,775
396	Communication Equipment	0	(4)	1,288	(3)	10,847
397	Miscellaneous Equipment	0	(4)	0	(3)	1,615
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater					
	Plant In Service	4,166	0	65,038	69,205	3,330,390

S-6(b)

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte/Lee / Burnt Store

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		5,352,935
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	125,807
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		125,807
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>5,478,743</u>

Explain all debits charged to Account 271 below:	
RECLASS CIAC TO BURNT STORE-COLL.SWR-GRAVITY	(16,274.00)
RECLASS CIAC TO BURNT STORE-SERVICES	(9,100.00)

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte/Lee / Burnt Store

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	35	3,594 Average	125,807
Total Credits			<u>125,807</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	1,697,223
Debits during year: Accruals charge to Account 272 Other debits (specify):	164,993
Total Debits	164,993
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>1,862,216</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte/Lee / Burnt Store

WASTEWATER 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>0</u>
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte/Lee / Burnt Store

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	1,202	1,283	257,898
522.2	Commercial Revenues	21	24	40,385
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	32	32	58,027
Total Measured Revenues		<u>1,255</u>	<u>1,339</u>	<u>356,309</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>1,255</u>	<u>1,339</u> (6)	<u>356,309</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			24,632
	Unbilled Revenue			(2,366)
Total Other Wastewater Revenues				22,266
Total Wastewater Operating Revenues				<u>378,575</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte/Lee / Burnt Store

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>378,575</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	95,857	660	0	0	40,648	25,208	8,423
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	16,630 (5)	134	0	0	8,239	5,110	1,707
710	Purchased Water	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	0	X X X X X X
711	Sludge Removal	15,638	X X X X X X	X X X X X X	X X X X X X	X X X X X X	15,638	0
715	Purchased Power	37,246	0	0	18,436	X X X X X X	18,147	X X X X X X
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	2,472	0	0	0	0	2,472	0
720	Materials and Supplies	32,573	0	21,331	0	3,990	1,070	3,960
731	Contractual Services - Eng.	185	0	0	0	0	0	0
732	Contractual Services - Acct.	636	0	0	0	0	0	0
733	Contractual Services - Legal	3,749	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	5,737	0	0	0	0	0	0
736	Contractual Services - Other	12,911	0	0	0	0	5,668	0
741	Rental of Building/Real Property	1,279	0	0	0	0	9,975	46
742	Rental of Equipment	73	0	0	0	0	0	0
750	Transportation Expenses	6,314	0	0	0	3,689	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	4,566	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,693 (5)	10	0	0	587	364	122
759	Insurance - Other	18	0	0	0	0	0	0
760	Advertising Expense	206	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case	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 X
767	Regulatory Commission Expenses - Other	1,354	0	0	0	0	0	0
770	Bad Debt Expense	3,456	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	18,161	5,969	0	0	0	0	0
	Total Wastewater Utility Expenses	260,752	6,773	21,331	18,436	57,153	83,652	14,258

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	6,708	14,210				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	1,334	105				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	21	642	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	796	1,426				
731	Contractual Services - Eng.	0	165				
732	Contractual Services - Acct.	0	636				
733	Contractual Services - Legal	0	3,749				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	69	0				
736	Contractual Services - Other	2,890	2,890				
741	Rental of Building/Real Property	215	1,065				
742	Rental of Equipment	16	57				
750	Transportation Expenses	33	2,592				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	4,566				
758	Insurance - Workman's Compensation	95	516				
759	Insurance - Other	0	18				
760	Advertising Expense	0	206	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	1,354				
770	Bad Debt Expense	3,456	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	5,338	6,854	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Total Wastewater Utility Expenses	18,080	41,069	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$1,912,251
Less:			
	Nonused and Useful Plant (1)		197,027
108	Accumulated Depreciation	S-6(b)	456,230
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	724,913
252	Advances for Construction	F-21	0
Subtotal			<u>\$534,081</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$97,767
Subtotal			<u>\$631,848</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)		13,347
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(49,639)
	Regulatory Asset		20,194
	Cwip		126,010
WASTEWATER RATE BASE			\$741,761
WASTEWATER OPERATING INCOME			S-3 (21,107)
ACHIEVED RATE OF RETURN			<u><u>-2.85%</u></u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	159,560
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	52,000
Net Operating Revenues			107,560
401	Operating Expenses	S-10(a)	96,684
403	Depreciation Expense	S-6(a)	56,369
	Less: Amortization of CIAC	S-8(a)	23,305
Net Depreciation Expense			33,064
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		7,180
408.11	Property Taxes		3,109
408.12	Payroll Taxes		3,587
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		13,876
409.1	Income Taxes		(16,476)
410.1	Deferred Federal Income Taxes		1,698
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		
412.11	Investment Tax Credits Restored to Operating Income		(178)
Utility Operating Expenses			128,668
Utility Operating Income			(21,107)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	52,000
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		320
Total Utility Operating Income			<u>31,213</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	2,442	0	0	2,442
353	Land and Land Rights	296,891	9	0	296,900
354	Structures and Improvements	82,743	248	(230)	82,762
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	337,480	0	0	337,480
361	Collection Sewers - Gravity	492,523	0	0	492,523
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	83,713	21,750	0	105,463
364	Flow Measuring Devices	785	0	0	785
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	26,117	0	0	26,117
371	Pumping Equipment	90,772	5,292	(4,234)	91,830
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	286,132	0	0	286,132
381	Plant Sewers	37,359	0	0	37,359
382	Outfall Sewer Lines	137,192	0	0	137,192
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	7,034	7,408	(7,034)	7,408
391	Transportation Equipment	1,210	1,294	(1,210)	1,294
392	Stores Equipment	81	82	(81)	82
393	Tools, Shop and Garage Equip.	1,107	1,133	(1,107)	1,133
394	Laboratory Equipment	294	320	(294)	320
395	Power Operated Equipment	1,359	1,419	(1,359)	1,419
396	Communication Equipment	2,936	3,087	(2,936)	3,087
397	Miscellaneous Equipment	502	523	(502)	523
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,888,671	42,567	(18,986)	1,912,251

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	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	X X X X X X X
352	Franchises	2,442	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	X X X X X X X	X X X X X X X
353	Land and Land Rights				296,432	0	0	469
354	Structures and Improvements		9,222	0	12,611	56,400	0	4,528
355	Power Generation Equipment				0	0	0	0
360	Collection Sewers - Force		337,480	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		492,523	X X X X X X X	X X X X 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	Special Collecting Structures		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
363	Services to Customers		105,463	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
364	Flow Measuring Devices		785	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
365	Flow Measuring Installations		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
366	Reuse Services		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
370	Receiving Wells		X X X X X X X	26,117	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	43,329	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	144,091	142,041	0	0
381	Plant Sewers		X X X X X X X	X X X X X X X	0	37,359	0	0
382	Outfall Sewer Lines		X X X X X X X	X X X X X X X	137,192	X X X X X X X	X X X X X X X	X X X X X X X
389	Other Plant and Misc. Equipment	0	X X X X X X X	X X X X X X X	0	0	0	0
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	7,408
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,294
392	Stores Equipment		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	82
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,133
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	320
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	1,419
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	3,087
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X	523
398	Other Tangible Plant		X X X X X X X	X X X X 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
	Allocated General Plant		X X X X X X X	X X X X 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
	Total Wastewater Plant	2,442	945,473	69,446	590,326	266,043	18,258	20,263

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, 2002

SYSTEM NAME: Seminole / Chuluota

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *				

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,051	61	0	61
354	Structures and Improvements	28,752	2,601	0	2,601
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	85,809	11,238	0	11,238
361	Collection Sewers - Gravity	87,070	10,934	0	10,934
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	11,373	2,488	0	2,488
364	Flow Measuring Devices	785	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	14,854	870	0	870
371	Pumping Equipment	57,242	5,076	0	5,076
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	37,391	15,909	0	15,909
381	Plant Sewers	16,397	1,068	0	1,068
382	Outfall Sewer Lines	54,294	4,568	0	4,568
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	4,842	982	5,049	6,031
391	Transportation Equipment	1,192	2	1,240	1,243
392	Stores Equipment	46	5	46	51
393	Tools, Shop and Garage Equip.	561	78	564	642
394	Laboratory Equipment	142	22	144	166
395	Power Operated Equipment	1,046	114	1,052	1,166
396	Communication Equipment	1,105	314	1,120	1,434
397	Miscellaneous Equipment	176	38	177	215
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	404,127	56,369	9,392	65,760

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

ANALYSIS OF ENTRIES IN WASTEWATER 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,112
354	Structures and Improvements	5	(4)	(5)	(3)	31,353
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	97,047
361	Collection Sewers - Gravity	0	0	0	0	98,004
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	13,860
364	Flow Measuring Devices	0	0	0	0	785
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	15,724
371	Pumping Equipment	4,234	0	0	4,234	58,085
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	53,300
381	Plant Sewers	0	0	0	0	17,466
382	Outfall Sewer Lines	0	0	0	0	58,863
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	510	(4)	4,660	(3)	5,170
391	Transportation Equipment	15	(4)	1,150	(3)	1,270
392	Stores Equipment	0	(4)	46	(3)	51
393	Tools, Shop and Garage Equip.	3	(4)	561	(3)	639
394	Laboratory Equipment	20	(4)	141	(3)	147
395	Power Operated Equipment	0	(4)	1,046	(3)	1,166
396	Communication Equipment	1	(4)	1,095	(3)	1,442
397	Miscellaneous Equipment	0	(4)	176	(3)	176
398	Other Tangible Plant	0	(4)	0	(3)	215
	Total Depreciable Wastewater Plant In Service	4,788	0	8,870	13,657	456,230

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Chuluota

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		353,232
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	372,462
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	(781)
Total Credits		371,681
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>724,913</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Chuluota

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	40	9,312 AVERAGE	372,462
Total Credits			<u>372,462</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	74,462
Debits during year:	
Accruals charge to Account 272	23,305
Other debits (specify):	
Total Debits	23,305
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>97,767</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Chuluota

WASTEWATER 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)
	CASH RECEIVABLES	(781)
TOTAL CREDITS		<u>(781)</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Chuluota

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	164	192	106,896
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>164</u>	<u>192</u>	<u>106,896</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>164</u>	<u>192</u> (6)	<u>106,896</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			52,000
	Unbilled Revenue			664
Total Other Wastewater Revenues				52,664
Total Wastewater Operating Revenues				<u>159,560</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Chuluota

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>159,560</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION OPERATIONS EXPENSES (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING OPERATIONS EXPENSES (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL OPERATIONS EXPENSES (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	30,158	2,557	77	2,304	2,034	16,510	3,896
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	5,741 (5)	518	16	467	412	3,347	790
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	2,820	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,820	0
715	Purchased Power	9,829	0	0	1,905	XXXXXX	7,836	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	4,536	0	0	0	0	4,536	0
720	Materials and Supplies	12,984	0	324	1,094	658	7,896	2,716
731	Contractual Services - Eng.	25	0	0	0	0	0	0
732	Contractual Services - Acct.	84	0	0	0	0	0	0
733	Contractual Services - Legal	498	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	8,843	0	0	0	0	8,696	138
736	Contractual Services - Other	845	0	0	0	0	454	6
741	Rental of Building/Real Property	170	0	0	0	0	0	0
742	Rental of Equipment	10	0	0	0	0	0	0
750	Transportation Expenses	3,750	0	0	0	0	3,401	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	607	0	0	0	0	0	0
758	Insurance - Workman's Compensation	477 (5)	37	1	33	29	238	56
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	27	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	180	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	459	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	14,639	13,018	0	0	0	0	0
	Total Wastewater Utility Expenses	96,684	16,130	418	5,804	3,133	55,735	7,602

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	892	1,889				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	177	14				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	3	85				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	106	189				
731	Contractual Services - Eng.	0	25				
732	Contractual Services - Acct.	0	84				
733	Contractual Services - Legal	0	498				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	9	0				
736	Contractual Services - Other		384				
741	Rental of Building/Real Property	29	142				
742	Rental of Equipment	2	8				
750	Transportation Expenses	4	344				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	607				
758	Insurance - Workman's Compensation	13	69				
759	Insurance - Other	0	2				
760	Advertising Expense	0	27	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	180				
770	Bad Debt Expense	459	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	710	911				
	Total Wastewater Utility Expenses	2,403	5,459	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$838,467
Less:			
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	358,657
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	104,897
252	Advances for Construction	F-21	0
Subtotal			<u>\$374,912</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$92,972
Subtotal			<u>\$467,884</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)		8,019
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(5,600)
	Regulatory Asset		36,090
	Cwip		1,770
WASTEWATER RATE BASE			\$508,163
WASTEWATER OPERATING INCOME			S-3 44,603
ACHIEVED RATE OF RETURN			<u>8.78%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	152,816
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			152,816
401	Operating Expenses	S-10(a)	58,086
403	Depreciation Expense	S-6(a)	23,564
	Less: Amortization of CIAC	S-8(a)	3,859
Net Depreciation Expense			19,705
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,877
408.11	Property Taxes		7,363
408.12	Payroll Taxes		1,355
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		15,594
409.1	Income Taxes		11,993
410.1	Deferred Federal Income Taxes		2,888
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		
412.11	Investment Tax Credits Restored to Operating Income		(54)
Utility Operating Expenses			108,213
Utility Operating Income			44,603
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>44,603</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	155	0	0	155
353	Land and Land Rights	343,039	(49)	0	342,990
354	Structures and Improvements	35,697	(249)	(341)	35,107
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	122,326	0	0	122,326
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	773	0	0	773
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	18,085	0	0	18,085
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	296,119	1,620	(1,345)	296,394
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	11,392	10,984	(11,392)	10,984
391	Transportation Equipment	1,960	1,919	(1,960)	1,919
392	Stores Equipment	131	122	(131)	122
393	Tools, Shop and Garage Equip.	1,792	1,680	(1,792)	1,680
394	Laboratory Equipment	477	474	(477)	474
395	Power Operated Equipment	2,201	2,103	(2,201)	2,103
396	Communication Equipment	4,755	4,578	(4,755)	4,578
397	Miscellaneous Equipment	813	775	(813)	775
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	839,715	23,959	(25,208)	838,467

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (o)	.7 GENERAL PLANT (k)
351	Organization	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
352	Franchises	155	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
353	Land and Land Rights	XXXXXX	6,855	0	335,440	0	0	695
354	Structures and Improvements	XXXXXX	0	0	9,763	18,610	0	6,714
355	Power Generation Equipment	XXXXXX	0	0	0	0	0	XXXXXX
360	Collection Sewers - Force	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
361	Collection Sewers - Gravity	XXXXXX	122,326	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
362	Special Collecting Structures	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
363	Services to Customers	XXXXXX	773	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
364	Flow Measuring Devices	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
365	Flow Measuring Installations	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
366	Reuse Services	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	0	XXXXXX
367	Reuse Meters and Installations	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	0	XXXXXX
370	Receiving Wells	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
371	Pumping Equipment	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
374	Reuse Distribution Reservoirs	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
375	Reuse Transmission and Distribution System	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
380	Treatment and Disposal Equip	XXXXXX	XXXXXX	XXXXXX	246,295	50,099	0	XXXXXX
381	Plant Sewers	XXXXXX	XXXXXX	XXXXXX	0	0	XXXXXX	XXXXXX
382	Outfall Sewer Lines	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX	XXXXXX	XXXXXX
389	Other Plant and Misc Equipment	XXXXXX	0	XXXXXX	0	0	0	XXXXXX
390	Office Furniture and Equip	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	10,984
391	Transportation Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,919
392	Stores Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	122
393	Tools, Shop and Garage Equip.	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,680
394	Laboratory Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	474
395	Power Operated Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,103
396	Communication Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	4,578
397	Miscellaneous Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	775
398	Other Tangible Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Allocated General Plant	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0
	Total Wastewater Plant	155	129,954	0	591,518	86,794	0	30,045

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, 2002

SYSTEM NAME: Marion / Citrus Park

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	14	4	0	4
354	Structures and Improvements	12,404	1,041	0	1,041
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	70,918	2,716	0	2,716
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	404	20	0	20
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	1,006	1,006	0	1,006
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	238,234	16,472	0	16,472
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	7,842	1,455	7,487	8,942
391	Transportation Equipment	1,931	3	1,839	1,843
392	Stores Equipment	74	8	68	76
393	Tools, Shop and Garage Equip.	908	116	836	951
394	Laboratory Equipment	230	33	213	246
395	Power Operated Equipment	1,695	170	1,560	1,729
396	Communication Equipment	1,789	465	1,661	2,126
397	Miscellaneous Equipment	285	56	262	318
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	337,733	23,564	13,926	37,490

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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)
351/352	Organization Costs/Franchises	0	0	0	0	18
354	Structures and Improvements	7	(4)	(7)	(3)	13,444
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0	73,633
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	424
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	0
371	Pumping Equipment	0	0	0	0	2,011
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	1,345	0	0	1,345	253,361
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	756	(4)	7,573	(3)	8,456
390	Office Furniture and Equip	22	(4)	1,868	(3)	1,883
391	Transportation Equipment	0	(4)	74	(3)	76
392	Stores Equipment	4	(4)	908	(3)	947
393	Tools, Shop and Garage Equip.	30	(4)	229	(3)	217
394	Laboratory Equipment	0	(4)	1,695	(3)	1,729
395	Power Operated Equipment	2	(4)	1,775	(3)	2,138
396	Communication Equipment	0	(4)	284	(3)	318
397	Miscellaneous Equipment	0	(4)	0	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	2,166	0	14,399	16,565	358,657

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Citrus Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		104,897
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>104,897</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Citrus Park

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
None			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	89,113
Debits during year: Accruals charge to Account 272 Other debits (specify):	3,859
Total Debits	3,859
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>92,972</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Citrus Park

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Citrus Park

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	250	245	147,123
522.2	Commercial Revenues	2	2	5,229
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>252</u>	<u>247</u>	<u>152,351</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>252</u>	<u>247</u> (6)	<u>152,351</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			465
Total Other Wastewater Revenues				465
Total Wastewater Operating Revenues				<u>152,816</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Marion / Citrus Park

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>152,816</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	14,463	0	39	0	1,190	8,873	237
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,380 (5)	0	8	0	241	1,799	48
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	7,951	XXXXXX	XXXXXX	XXXXXX	XXXXXX	7,951	0
715	Purchased Power	14,460	0	0	0	XXXXXX	14,329	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	3,337	0	0	0	0	3,337	0
720	Materials and Supplies	1,171	0	0	57	8	162	506
731	Contractual Services - Eng.	36	0	0	0	0	0	0
732	Contractual Services - Acct.	125	0	0	0	0	0	0
733	Contractual Services - Legal	739	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,684	0	0	0	0	1,670	0
736	Contractual Services - Other	579	0	0	0	0	0	0
741	Rental of Building/Real Property	358	0	0	0	0	106	0
742	Rental of Equipment	14	0	0	0	0	0	0
750	Transportation Expenses	2,419	0	0	0	0	1,902	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	900	0	0	0	0	0	0
758	Insurance - Workman's Compensation	270 (5)	0	1	0	17	128	3
759	Insurance - Other	3	0	0	0	0	0	0
760	Advertising Expense	41	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	267	0	0	0	0	0	0
770	Bad Debt Expense	681	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	6,210	3,807	0	0	0	0	0
	Total Wastewater Utility Expenses	58,086	3,807	47	57	1,457	40,256	804

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,322	2,801				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	263	21				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	4	127				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	157	281				
731	Contractual Services - Erg.	0	36				
732	Contractual Services - Acct.	0	125				
733	Contractual Services - Legal	0	739				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	14	0				
736	Contractual Services - Other	42	570				
741	Rental of Building/Real Property	3	210				
742	Rental of Equipment	7	11				
750	Transportation Expenses	0	511				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	900				
758	Insurance - Workman's Compensation	19	102				
759	Insurance - Other	0	3				
760	Advertising Expense	0	41	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Oth	0	267				
770	Bad Debt Expense	681	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,052	1,351				
	Total Wastewater Utility Expenses	3,563	8,095	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$337,846
	Less:		
	Nonused and Useful Plant (1)		36,821
108	Accumulated Depreciation	S-6(b)	196,648
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	229,486
252	Advances for Construction	F-21	0
	Subtotal		<u>(\$125,109)</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$158,347
	Subtotal		<u>\$33,238</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)		4,629
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(11,680)
	Regulatory Asset		33,205
	Cwip		3,380
	WASTEWATER RATE BASE		\$62,773
	WASTEWATER OPERATING INCOME	S-3	18,547
	ACHIEVED RATE OF RETURN		<u>29.55%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	70,145
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	1,689
Net Operating Revenues			68,455
401	Operating Expenses	S-10(a)	33,533
403	Depreciation Expense	S-6(a)	13,807
	Less: Amortization of CIAC	S-8(a)	8,164
Net Depreciation Expense			5,643
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,157
408.11	Property Taxes		1,279
408.12	Payroll Taxes		9
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		4,444
409.1	Income Taxes		6,322
410.1	Deferred Federal Income Taxes		3
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		
412.11	Investment Tax Credits Restored to Operating Income		(37)
Utility Operating Expenses			49,909
Utility Operating Income			18,547
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	1,689
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>20,236</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	298	0	0	298
353	Land and Land Rights	2,907	(10)	0	2,898
354	Structures and Improvements	11,525	138	(343)	11,320
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	144,198	0	0	144,198
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	16,349	0	0	16,349
364	Flow Measuring Devices	1,000	0	0	1,000
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	9,730	0	0	9,730
371	Pumping Equipment	18,282	4,160	(4,794)	17,648
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	110,747	0	0	110,747
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	934	0	0	934
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	10,831	11,027	(10,831)	11,027
391	Transportation Equipment	1,863	1,927	(1,863)	1,927
392	Stores Equipment	124	123	(124)	123
393	Tools, Shop and Garage Equip.	1,704	1,687	(1,704)	1,687
394	Laboratory Equipment	453	476	(453)	476
395	Power Operated Equipment	2,093	2,112	(2,093)	2,112
396	Communication Equipment	4,521	4,595	(4,521)	4,595
397	Miscellaneous Equipment	773	778	(773)	778
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	338,333	27,013	(27,500)	337,846

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (i)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	GENERAL PLANT (k)
351	Organization	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 X X X	X X X X X X X
352	Franchises	298	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights		2,200	0	0	0	0	698
354	Structures and Improvements		0	0	4,580	0	0	6,740
355	Power Generation Equipment		0	0	0	0	0	XXXXXXX
360	Collection Sewers - Force		144,198	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		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 X X X
362	Special Collecting Structures		16,349	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers		1,000	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices		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 X X X
365	Flow Measuring Installations		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
366	Reuse Services		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
370	Receiving Wells		X X X X X X X	9,730	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	17,648	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	96,674	14,073	X X X X X X X	X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	0	0	X X X X X X X	X X X X X X X
382	Outfall Sewer Lines		X X X X X X X	X X X X X X X	934	X X X X X X X	X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment		0	0	0	0	0	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	11,027
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,927
392	Stores Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	123
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,687
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	476
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,112
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	4,595
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	778
398	Other Tangible Plant		X X X X X X X	X X X X X X X	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
	Allocated General Plant		X X X X X X X	X X X X X X X	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
	Total Wastewater Plant	298	163,747	27,378	102,188	14,073	0	30,162

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, 2002

SYSTEM NAME: Highlands / Covered Bridge

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	149	7	0	7
354	Structures and Improvements	3,754	342	0	342
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	85,859	3,201	0	3,201
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	4,114	430	0	430
364	Flow Measuring Devices	1,000	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	6,740	324	0	324
371	Pumping Equipment	9,446	999	0	999
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	69,418	6,158	0	6,158
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	(6,356)	31	0	31
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	7,456	1,461	7,516 (3)	8,977
391	Transportation Equipment	1,836	3	1,846 (3)	1,850
392	Stores Equipment	71	8	69 (3)	76
393	Tools, Shop and Garage Equip.	863	116	839 (3)	955
394	Laboratory Equipment	219	33	214 (3)	247
395	Power Operated Equipment	1,611	170	1,566 (3)	1,736
396	Communication Equipment	1,701	467	1,667 (3)	2,134
397	Miscellaneous Equipment	271	56	263 (3)	319
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	188,150	13,807	13,980	27,787

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	156
354	Structures and Improvements	7	(4)	(7)	(3)	4,096
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0	89,060
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	4,544
364	Flow Measuring Devices	0	0	0	0	1,000
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	7,064
371	Pumping Equipment	4,794	0	0	4,794	5,651
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	75,576
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	(6,325)
389	Other Plant and Miscellaneous Equipment	759	(4)	7,185	(3)	8,489
390	Office Furniture and Equip	22	(4)	1,773	(3)	1,890
391	Transportation Equipment	0	(4)	71	(3)	76
392	Stores Equipment	4	(4)	863	(3)	951
393	Tools, Shop and Garage Equip.	30	(4)	217	(3)	218
394	Laboratory Equipment	0	(4)	1,611	(3)	1,736
395	Power Operated Equipment	2	(4)	1,687	(3)	1,689
396	Communication Equipment	0	(4)	270	(3)	2,146
397	Miscellaneous Equipment	0	(4)	0	(3)	320
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	5,618	0	13,671	19,289	196,648

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Highlands / Covered Bridge

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		222,366
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	7,120
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		7,120
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>229,486</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Highlands / Covered Bridge

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	7	1,017	7,120
Total Credits			<u>7,120</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	150,183
Debits during year: Accruals charge to Account 272 Other debits (specify):	8,164
Total Debits	8,164
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>158,347</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Highlands / Covered Bridge

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Highlands / Covered Bridge

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	255	262	67,508
522.2	Commercial Revenues	2	2	595
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>257</u>	<u>264</u>	<u>68,102</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>257</u>	<u>264</u> (6)	<u>68,102</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,689
	Unbilled Revenue			353
Total Other Wastewater Revenues				2,042
Total Wastewater Operating Revenues				<u>70,145</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Highlands / Covered Bridge

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>70,145</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	4,206	0	0	66	0	0	2
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	298 (5)	0	0	13	0	0	0
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	5,238	XXXXXX	XXXXXX	XXXXXX	XXXXXX	5,238	0
715	Purchased Power	3,887	0	0	0	XXXXXX	3,756	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	662	0	0	0	XXXXXX	662	0
720	Materials and Supplies	1,786	0	762	0	129	0	0
731	Contractual Services - Eng.	37	0	0	0	0	0	455
732	Contractual Services - Acct.	126	0	0	0	0	0	0
733	Contractual Services - Legal	742	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	2,478	0	0	0	0	2,464	0
736	Contractual Services - Other	7,070	0	0	0	0	6,489	0
741	Rental of Building/Real Property	253	0	0	0	0	0	9
742	Rental of Equipment	14	0	0	0	0	0	0
750	Transportation Expenses	519	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	903	0	0	0	0	0	0
758	Insurance - Workman's Compensation	122 (5)	0	0	1	0	0	0
759	Insurance - Other	3	0	0	0	0	0	0
760	Advertising Expense	41	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	268	0	0	0	0	0	0
770	Bad Debt Expense	684	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	4,196	1,784	0	0	0	0	0
	Total Wastewater Utility Expenses	33,533	1,784	762	80	129	18,608	466

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	9,540,743
	Less:		
	Nonused and Useful Plant (1)		36,792
108.1	Accumulated Depreciation	S-6(b)	4,376,672
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	10,310,978
252	Advances for Construction	F-21	0
	Subtotal		(5,183,698)
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	4,465,550
	Subtotal		(718,149)
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		241,073
	Unamortized Extraordinary Retirement Deferred Taxes		(341,592)
	Regulatory Asset		502,168
	Cwip		79,522
	WASTEWATER RATE BASE		(236,978)
	WASTEWATER OPERATING INCOME	S-3	146,124
	ACHIEVED RATE OF RETURN		<u>(61.66%)</u>

NOTES:

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

SYSTEM NAME: Charlotte / Deep Creek

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(b)	2,074,328
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	21,903
	Net Operating Revenues		2,052,425
401	Operating Expenses	S-10(a)	1,746,239
403	Depreciation Expense	S-6(a)	258,323
	Less: Amortization of CIAC	S-8(a)	311,706
	Net Depreciation Expense		(53,383)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		93,345
408.11	Property Taxes		65,601
408.12	Payroll Taxes		4,174
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		163,119
409.1	Income Taxes		53,442
410.1	Deferred Federal Income Taxes		(2,068)
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		(1,048)
	Utility Operating Expenses		1,906,301
	Utility Operating Income		146,124
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	21,903
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utiliy Property		0
420	Allowances for Funds used During Construction		0
	Total Utility Operating Income		<u>168,027</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	9,803	(102)	0	9,701
354	Structures and Improvements	96,226	2,247	(4,765)	93,708
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	23,296	0	0	23,296
361	Collection Sewers - Gravity	8,085,703	0	0	8,085,703
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	17,057	12,317	0	29,374
364*	Flow Measuring Devices	7,371	0	0	7,371
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	427,172	58,372	0	485,544
371	Pumping Equipment	490,100	0	0	490,100
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	150,077	153,312	(150,077)	153,312
390	Office Furniture and Equip	25,820	26,786	(25,820)	26,786
391	Transportation Equipment	1,725	1,707	(1,725)	1,707
392	Stores Equipment	23,612	23,450	(23,612)	23,450
393	Tools, Shop and Garage Equip.	6,283	6,621	(6,283)	6,621
394	Laboratory Equipment	29,000	29,359	(29,000)	29,359
395	Power Operated Equipment	62,646	63,890	(62,646)	63,890
396	Communication Equipment	10,709	10,822	(10,709)	10,822
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	9,466,600	388,780	(314,637)	9,540,743

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1	2	3	4	5	6	7
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		INTANGIBLE PLANT	COLLECTION PLANT	TREATMENT PLANT	TREATMENT & DISPOSAL	RECLAIMED WASTEWATER TREATMENT PLANT	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT
351	Organization	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 X X X	X X X X X X X X
352	Franchises	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 X X X X X X X	X X X X X X X X
353	Land and Land Rights	X X X X X X X	0	0	0	0	0	9,701
354	Structures and Improvements	X X X X X X X	0	0	0	0	0	93,708
355	Power Generation Equipment	X X X X X X X	0	0	0	0	0	X X X X X X X
360	Collection Sewers - Force	X X X X X X X	23,296	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	8,085,703	X X X X X X X	X X X X X X X 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	Special Collecting Structures	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 X X	X X X X X X X X	X X X X X X X
363	Services to Customers	X X X X X X X	29,374	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices	X X X X X X X	7,371	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations	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 X X	X X X X X X X X	X X X X X X X
366	Reuse Services	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 X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations	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 X X	X X X X X X X X	X X X X X X X
370	Receiving Wells	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 X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment	X X X X X X X	485,544	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Services	X X X X X X X	490,100	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
381	Plant Sewers	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
382	Outfall Sewer Lines	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment	0	0	0	0	0	0	X X X X X X X
390	Office Furniture and Equip	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	153,312
391	Transportation Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	26,786
392	Stores Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,707
393	Tools, Shop and Garage Equip.	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	23,450
394	Laboratory Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	6,621
395	Power Operated Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	29,359
396	Communication Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	63,890
397	Miscellaneous Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	10,822
398	Other Tangible Plant	X X X X X X X	X X X X X X X	X X X X X X X	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
	Allocated General Plant	X X X X X X X	X X X X X X X	X X X X X X X	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
	Total Wastewater Plant	0	8,145,744	975,644	0	0	0	419,355

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte / Deep Creek

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
374	Reuse Distribution Reservoirs	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	10.000/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte / Deep Creek

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	11,421	2,800	0	2,800
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	5,765	776	0	776
361	Collection Sewers - Gravity	3,531,794	179,503	0	179,503
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,531	611	0	611
364	Flow Measuring Devices	7,371	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	156,395	15,197	0	15,197
371	Pumping Equipment	215,212	27,250	0	27,250
374	Reuse Distribution Reservoir	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	103,316	20,314	104,499	124,814
391	Transportation Equipment	25,434	47	25,669	25,717
392	Stores Equipment	977	109	953	1,062
393	Tools, Shop and Garage Equip.	11,962	1,613	11,663	13,276
394	Laboratory Equipment	3,033	460	2,978	3,437
395	Power Operated Equipment	22,329	2,367	21,772	24,138
396	Communication Equipment	23,570	6,495	23,176	29,671
397	Miscellaneous Equipment	3,748	783	3,657	4,440
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	4,124,858	258,323	194,368	452,691

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Charlotte / Deep Creek

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	104	(4)	(101)	(3)	14,217
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	6,541
361	Collection Sewers - Gravity	0	0	0	0	3,711,297
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	3,141
364	Flow Measuring Devices	0	0	0	0	7,371
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	171,592
371	Pumping Equipment	0	0	0	0	242,461
374	Reuse Distribution Reservoir	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	10,548	(4)	99,552	(3)	118,030
390	Office Furniture and Equip	307	(4)	24,563	(3)	26,281
391	Transportation Equipment	0	(4)	977	(3)	1,062
392	Stores Equipment	54	(4)	11,962	(3)	13,223
393	Tools, Shop and Garage Equip.	423	(4)	3,012	(3)	3,035
394	Laboratory Equipment	26	(4)	22,329	(3)	24,138
395	Power Operated Equipment	0	(4)	23,375	(3)	29,840
396	Communication Equipment	0	(4)	3,746	(3)	4,443
397	Miscellaneous Equipment	0	(4)	0	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	11,462	0	189,416	200,877	4,376,672

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte / Deep Creek

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		10,046,990
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	263,988
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		263,988
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>10,310,978</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte / Deep Creek

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	138	1,913 Average	263,988
Total Credits			<u>263,988</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	4,153,844
Debits during year: Accruals charge to Account 272 Other debits (specify):	311,706
Total Debits	311,706
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>4,465,550</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte / Deep Creek

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte / Deep Creek

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	0	0	0
Measured Revenues:				
522.1	Residential Revenues	3,417	3,567	1,611,821
522.2	Commercial Revenues	35	36	173,422
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	64	64	253,965
522	Total Measured Revenues	3,516	3,667	2,039,208
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>3,516</u>	<u>3,667</u> (6)	<u>2,039,208</u>
Other Wastewater Revenues:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			21,903
	Unbilled Revenue			13,217
Total Other Wastewater Revenues				35,120
Total Wastewater Operating Revenues				2,074,328

* Customer is defined by Rule 25-30.240(1), Florida Administrative Code

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Charlotte / Deep Creek

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Reclaimed Water Sales				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues From Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues From Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>2,074,328</u>

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	89,406	0	270	4,997	25,717	72	806
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	10,418 (5)	0	55	1,013	5,213	15	163
710	Purchased Water	1,452,157	XXXXXX	XXXXXX	XXXXXX	XXXXXX	1,452,157	XXXXXX
711	Sludge Removal	850	XXXXXX	XXXXXX	XXXXXX	XXXXXX	850	XXXXXX
715	Purchased Power	28,276	0	0	26,453	0	0	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	32,775	0	0	0	0	32,775	0
720	Materials and Supplies	35,603	0	19,859	0	9,634	0	0
731	Contractual Services - Eng.	509	0	0	0	0	0	0
732	Contractual Services - Acct.	1,748	0	0	0	0	0	0
733	Contractual Services - Legal	10,312	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	189	0	0	0	0	0	0
736	Contractual Services - Other	8,077	0	0	0	0	0	127
741	Rental of Building/Real Property	3,519	0	0	0	0	0	0
742	Rental of Equipment	429	0	82	0	145	0	0
750	Transportation Expenses	7,248	0	0	0	0	26	0
755	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	12,561	0	0	0	0	0	0
758	Insurance - Workman's Compensation	2,140 (5)	0	4	72	371	1	12
759	Insurance - Other	48	0	0	0	0	0	0
760	Advertising Expense	567	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	3,725	0	0	0	0	0	0
770	Bad Debt Expense	9,508	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	36,171	2,633	0	0	0	0	0
	Total Wastewater Utility Expenses	1,746,239	2,633	20,270	32,535	41,080	1,485,896	1,108

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Charlotte / Deep Creek

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	18,453	39,092				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	3,670	290				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	57	1,766				
716	Fuel for Power Purchased	0	0				
718	Chemicals	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
720	Materials and Supplies	2,189	3,922				
731	Contractual Services - Eng.	0	509				
732	Contractual Services - Acct.	0	1,748				
733	Contractual Services - Legal	0	10,312				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	189	0				
736	Contractual Services - Other	0	0				
741	Rental of Building/Real Property	591	7,951				
742	Rental of Equipment	43	2,929				
750	Transportation Expenses	92	158				
756	Insurance - Vehicle	0	7,129				
757	Insurance - General Liability	0	0				
758	Insurance - Workman's Compensation	261	12,561				
759	Insurance - Other	0	1,419				
760	Advertising Expense	0	48	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	3,725				
770	Bad Debt Expense	9,508	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	14,684	18,854				
	Total Wastewater Utility Expenses	49,737	112,980	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$18,641,140
Less:			
	Nonused and Useful Plant (1)		(28,480)
108	Accumulated Depreciation	S-6(b)	8,125,100
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	3,153,913
252	Advances for Construction	F-21	0
Subtotal			<u>\$7,390,608</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$744,706
Subtotal			<u>\$8,135,314</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)		191,800
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(587,297)
	Regulatory Asset		709,710
	Cwip		413,640
WASTEWATER RATE BASE			\$8,863,167
WASTEWATER OPERATING INCOME			S-3 883,657
ACHIEVED RATE OF RETURN			<u>9.97%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	3,651,748
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	50,355
Net Operating Revenues			3,601,394
401	Operating Expenses	S-10(a)	1,389,326
403	Depreciation Expense	S-6(a)	754,829
	Less: Amortization of CIAC	S-8(a)	112,032
Net Depreciation Expense			642,797
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		164,329
408.11	Property Taxes		240,890
408.12	Payroll Taxes		35,322
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		440,540
409.1	Income Taxes		234,687
410.1	Deferred Federal Income Taxes		12,391
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		
412.11	Investment Tax Credits Restored to Operating Income		(2,004)
Utility Operating Expenses			2,717,737
Utility Operating Income			883,657
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	50,355
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		27,561
Total Utility Operating Income			<u>961,572</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	10,265	0	0	10,265
353	Land and Land Rights	410,061	16	0	410,077
354	Structures and Improvements	1,830,282	4,938	(7,013)	1,828,207
355	Power Generation Equipment	162,121	0	0	162,121
360	Collection Sewers - Force	707,318	1,889	0	709,207
361	Collection Sewers - Gravity	2,362,562	621,387	(10,022)	2,973,927
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	342,342	2,867	0	345,209
364	Flow Measuring Devices	29,463	0	0	29,463
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	73,737	0	0	73,737
367	Reuse Meters and Installations	12,842	0	0	12,842
370	Receiving Wells	463,165	119,601	0	582,766
371	Pumping Equipment	1,607,815	15,100	0	1,622,915
374	Reuse Distribution Reservoirs	1,100,250	0	0	1,100,250
375	Reuse Transmission and Distribution System	1,651,449	1,239	(991)	1,651,697
380	Treatment and Disposal Equip	4,471,172	33,540	(4,961)	4,499,751
381	Plant Sewers	1,082,352	0	0	1,082,352
382	Outfall Sewer Lines	1,062,632	0	0	1,062,632
389	Other Plant and Misc Equipment	18,706	0	0	18,706
390	Office Furniture and Equip	218,341	225,647	(218,341)	225,647
391	Transportation Equipment	37,565	39,424	(37,565)	39,424
392	Stores Equipment	2,509	2,512	(2,509)	2,512
393	Tools, Shop and Garage Equip.	34,352	34,513	(34,352)	34,513
394	Laboratory Equipment	9,141	9,745	(9,141)	9,745
395	Power Operated Equipment	42,191	43,211	(42,191)	43,211
396	Communication Equipment	91,141	94,034	(91,141)	94,034
397	Miscellaneous Equipment	15,580	15,928	(15,580)	15,928
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	17,849,355	1,265,593	(473,807)	18,641,140

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	0						
352	Franchises	10,265						
353	Land and Land Rights	X X X X X X X	42,540	X X X X X X X	X X X X X X X X	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	Structures and Improvements	X X X X X X X	1,114	32,451	320,808	0	0	14,278
355	Power Generation Equipment	X X X X X X X	0	0	1,600,534	1,000	87,640	137,920
360	Collection Sewers - Force	X X X X X X X	709,207	X X X X X X X	X X X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	2,973,927	X X X X X X X	X X X X X X X X X X	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	Special Collecting Structures	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 X X X X	X X X X X X X X	X X X X X X X X
363	Services to Customers	X X X X X X X	345,209	X X X X X X X	X X X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
364	Flow Measuring Devices	X X X X X X X	29,463	X X X X X X X	X X X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
365	Flow Measuring Installations	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 X X X X	X X X X X X X X	X X X X X X X X
366	Reuse Services	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	73,737	X X X X X X X X
367	Reuse Meters and Installations	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	12,842	X X X X X X X X
370	Receiving Wells	X X X X X X X		582,766	X X X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
371	Pumping Equipment	X X X X X X X		859,745	X X X X X X X X X X	X X X X X X X X	455,517	X X X X X X X X
374	Reuse Distribution Reservoirs	X X X X X X X			X X X X X X X X X X	X X X X X X X X	1,100,250	X X X X X X X X
375	Reuse Transmission and Distribution System	X X X X X X X			X X X X X X X X X X	X X X X X X X X	1,651,697	X X X X X X X X
380	Treatment and Disposal Equip	X X X X X X X			X X X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
381	Plant Sewers	X X X X X X X			3,105,611	1,394,140	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines	X X X X X X X			1,082,352	0	X X X X X X X X	X X X X X X X X
389	Other Plant and Misc Equipment	X X X X X X X		0	1,062,632	18,706	X X X X X X X X	X X X X X X X X
390	Office Furniture and Equip	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	225,647
391	Transportation Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	39,424
392	Stores Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	2,512
393	Tools, Shop and Garage Equip.	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	34,513
394	Laboratory Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	9,745
395	Power Operated Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	43,211
396	Communication Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	94,034
397	Miscellaneous Equipment	X X X X X X X			X X X X X X X X	X X X X X X X X	X X X X X X X X	15,928
398	Other Tangible Plant	X X X X X X X			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
	Allocated General Plant	X X X X X X X			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
	Total Wastewater Plant	10,265	4,101,459	1,474,962	7,334,058	1,721,498	3,381,685	617,213

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, 2002

SYSTEM NAME: Volusia / Deltona Lakes

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	8,500	257	0	257
354	Structures and Improvements	633,571	57,221	0	57,221
355	Power Generation Equipment	73,316	8,106	0	8,106
360	Collection Sewers - Force	189,196	23,585	0	23,585
361	Collection Sewers - Gravity	1,153,967	59,235	0	59,235
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	183,392	9,041	0	9,041
364	Flow Measuring Devices	9,804	5,893	0	5,893
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	2,870	1,939	0	1,939
367	Reuse Meters and Meter Installations	5,937	642	0	642
370	Receiving Wells	132,365	17,415	0	17,415
371	Pumping Equipment	806,047	89,814	0	89,814
374	Reuse Distribution Reservoirs	527,111	61,174	0	61,174
375	Reuse Transmission and Distribution Mains	377,552	47,235	0	47,235
380	Treatment and Disposal Equip	2,396,928	249,392	0	249,392
381	Plant Sewers	243,370	30,955	0	30,955
382	Outfall Sewer Lines	365,987	35,386	0	35,386
389	Other Plant and Miscellaneous Equipment	8,962	1,040	0	1,040
390	Office Furniture and Equip	150,311	39,024	153,804 (3)	192,828
391	Transportation Equipment	37,003	70	37,780 (3)	37,850
392	Stores Equipment	1,422	161	1,402 (3)	1,563
393	Tools, Shop and Garage Equip.	17,403	2,374	17,166 (3)	19,540
394	Laboratory Equipment	4,412	677	4,382 (3)	5,059
395	Power Operated Equipment	32,486	3,484	32,044 (3)	35,527
396	Communication Equipment	34,291	9,559	34,111 (3)	43,670
397	Miscellaneous Equipment	5,453	1,152	5,383 (3)	6,535
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	7,401,655	754,829	286,073	1,040,902

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	8,757
354	Structures and Improvements	153	(4)	(148)	(3)	690,787
355	Power Generation Equipment	0	0	0	0	81,422
360	Collection Sewers - Force	0	0	0	0	212,781
361	Collection Sewers - Gravity	10,022	0	0	10,022	1,203,180
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	192,434
364	Flow Measuring Devices	0	0	0	0	15,697
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	4,809
367	Reuse Meters and Meter Installations	0	0	0	0	6,579
370	Receiving Wells	0	0	0	0	149,780
371	Pumping Equipment	0	0	0	0	895,861
374	Reuse Distribution Reservoirs	0	0	0	0	588,284
375	Reuse Transmission and Distribution Mains	991	0	0	991	423,796
380	Treatment and Disposal Equip	4,961	0	0	4,961	2,641,359
381	Plant Sewers	0	0	0	0	274,325
382	Outfall Sewer Lines	0	0	0	0	401,372
389	Other Plant and Miscellaneous Equipment	15,524	(4)	153,896	(3)	10,002
390	Office Furniture and Equip	452	(4)	35,721	(3)	173,718
391	Transportation Equipment	0	(4)	1,422	(3)	38,680
392	Stores Equipment	79	(4)	17,403	(3)	1,563
393	Tools, Shop and Garage Equip.	622	(4)	4,382	(3)	19,461
394	Laboratory Equipment	0	(4)	32,486	(3)	4,467
395	Power Operated Equipment	39	(4)	34,004	(3)	35,527
396	Communication Equipment	0	(4)	5,449	(3)	43,919
397	Miscellaneous Equipment	0	(4)	0	(3)	6,539
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	32,843	0	284,615	317,458	8,125,100

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Deltona Lakes

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		3,045,464
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	205,660
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	(97,211)
Total Credits		108,449
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>3,153,913</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Deltona Lakes

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	158	1,302 AVERAGE	205,660
Total Credits			<u>205,660</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	632,674
Debits during year: Accruals charge to Account 272 Other debits (specify):	112,032
Total Debits	112,032
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>744,706</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Deltona Lakes

WASTEWATER 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>7-ELEVEN</u> FORCE MAINS	PROPERTY	1,889
<u>DR DOMINGUEZ OFFICE</u> GRAVITY MAINS	PROPERTY	900
<u>SAXON RIDGE</u>	CASH RECEIVABLES	(100,000)
TOTAL CREDITS		<u>(97,211)</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Deltona Lakes

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dwelling Revenues	0	0	0
521.6	Other Revenues	0	4	0
Total Flat Rate Revenues		0	4	0
Measured Revenues:				
522.1	Residential Revenues	4,819	4,917	2,818,771
522.2	Commercial Revenues	233	258	788,076
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	3	3	6,171
Total Measured Revenues		<u>5,055</u>	<u>5,178</u>	<u>3,613,018</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	99	168	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>5,154</u>	<u>5,350</u> (6)	<u>3,613,018</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			76,834
	Unbilled Revenue			(38,104)
Total Other Wastewater Revenues				38,730
Total Wastewater Operating Revenues				<u>3,651,748</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Deltona Lakes

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>3,651,748</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	354,317	744	7,419	5,671	42,604	177,762	35,423
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	60,481	151	1,504	1,150	8,636	36,033	7,180
710	Purchased Water	71,205	X X X X X X	X X X X X X	X X X X X X	X X X X X X	71,205	X X X X X X
711	Sludge Removal	138,433	X X X X X X	X X X X X X	X X X X X X	X X X X X X	138,433	0
715	Purchased Power	158,858	0	0	44,485	X X X X X X	111,690	X X X X X X
716	Fuel for Power Purchased	0	0	0	0	X X X X X X	0	X X X X X X
718	Chemicals	93,327	0	0	0	0	93,327	0
720	Materials and Supplies	193,481	89	30,609	3,142	52,766	28,650	69,231
731	Contractual Services - Eng.	55,368	54,618	0	0	0	0	0
732	Contractual Services - Acct.	2,573	0	0	0	0	0	0
733	Contractual Services - Legal	15,178	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	15,139	0	0	0	0	14,861	0
736	Contractual Services - Other	19,198	0	0	300	0	2,059	5,137
741	Rental of Building/Real Property	5,180	0	0	0	0	0	0
742	Rental of Equipment	350	0	0	0	0	0	53
750	Transportation Expenses	70,407	0	0	0	4,689	55,089	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	18,487	0	0	0	0	0	0
758	Insurance - Workman's Compensation	6,366	11	107	82	615	2,567	512
759	Insurance - Other	71	0	0	0	0	0	0
760	Advertising Expense	835	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case	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 X
767	Regulatory Commission Expenses - Other	5,482	0	0	0	0	0	0
770	Bad Debt Expense	13,994	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	90,596	41,233	0	0	0	0	0
	Total Wastewater Utility Expenses	1,389,326	96,846	39,639	54,830	109,310	731,676	117,536

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	27,159	57,536				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	5,401	427				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	84	2,599	X X X X X	X X X X X	X X X X X	X X X X X
716	Fuel for Power Purchased	0	0	X X X X X	X X X X X	X X X X X	X X X X X
718	Chemicals	0	0				
720	Materials and Supplies	3,222	5,772				
731	Contractual Services - Eng.	0	750				
732	Contractual Services - Acct.	0	2,573				
733	Contractual Services - Legal	0	15,178				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	278	0				
736	Contractual Services - Other	869	11,702				
741	Rental of Building/Real Property	64	4,310				
742	Rental of Equipment	136	233				
750	Transportation Expenses	0	10,493				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	18,487				
758	Insurance - Workman's Compensation	385	2,088				
759	Insurance - Other	0	71				
760	Advertising Expense	0	835	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	5,482				
770	Bad Debt Expense	13,994	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	21,613	27,750				
	Total Wastewater Utility Expenses	73,203	166,285	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$368,371
	Less:		
	Nonused and Useful Plant (1)		42,855
108	Accumulated Depreciation	S-6(b)	182,748
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	42,509
252	Advances for Construction	F-21	0
	Subtotal		<u>\$100,258</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$34,844
	Subtotal		<u>\$135,102</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)		5,396
	Unamortized Extraordinary Retirement Deferred Taxes		(13,313)
	Regulatory Asset		19,076
	Cwip		3,315
	WASTEWATER RATE BASE		\$149,576
	WASTEWATER OPERATING INCOME	S-3	15,193
	ACHIEVED RATE OF RETURN		<u>10.16%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	82,618
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			82,618
401	Operating Expenses	S-10(a)	39,089
403	Depreciation Expense	S-6(a)	17,187
	Less: Amortization of CIAC	S-8(a)	1,564
Net Depreciation Expense			15,623
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,718
408.11	Property Taxes		3,364
408.12	Payroll Taxes		1,851
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		8,933
409.1	Income Taxes		3,940
410.1	Deferred Federal Income Taxes		(119)
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		
412.11	Investment Tax Credits Restored to Operating Income		(40)
Utility Operating Expenses			67,425
Utility Operating Income			15,193
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>15,193</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	3,528	0	0	3,528
353	Land and Land Rights	1,361	(21)	0	1,340
354	Structures and Improvements	70,397	(74)	(191)	70,132
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,365	8,284	(1,365)	8,284
361	Collection Sewers - Gravity	19,073	0	0	19,073
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	7,630	0	0	7,630
364	Flow Measuring Devices	4,870	0	0	4,870
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	4,171	0	0	4,171
371	Pumping Equipment	12,575	0	0	12,575
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	213,679	2,391	(1,817)	214,253
381	Plant Sewers	9,879	0	0	9,879
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc. Equipment	0	0	0	0
390	Office Furniture and Equip	6,257	6,131	(6,257)	6,131
391	Transportation Equipment	1,076	1,071	(1,076)	1,071
392	Stores Equipment	72	68	(72)	68
393	Tools, Shop and Garage Equip.	984	938	(984)	938
394	Laboratory Equipment	262	265	(262)	265
395	Power Operated Equipment	1,209	1,174	(1,209)	1,174
396	Communication Equipment	2,612	2,555	(2,612)	2,555
397	Miscellaneous Equipment	446	433	(446)	433
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	361,446	23,215	(16,291)	368,371

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	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 X X X	X X X X X X X
352	Franchises	3,528	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights		952	0	0	0	0	388
354	Structures and Improvements		0	0	66,385	0	0	3,747
355	Power Generation Equipment		0	0	0	0	0	XXXXXX
360	Collection Sewers - Force		8,284	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 X X X	X X X X X X X
361	Collection Sewers - Gravity		19,073	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
362	Special Collecting Structures		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 X X X
363	Services to Customers		7,630	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices		4,870	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 X X X	X X X X X X X
365	Flow Measuring Installations		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 X X X
366	Reuse Services		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 X X X	X X X X X X X
367	Reuse Meters and Installations		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 X X X	X X X X X X X
370	Receiving Wells		X X X X X X X	4,171	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	6,750	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	131,548	82,706	X X X X X X X	X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	9,037	842	X X X X X X X	X X X X X X X
382	Outfall Sewer Lines		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	X X X X X X X
389	Other Plant and Misc Equipment		0	0	0	0	0	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	6,131
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,071
392	Stores Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	68
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	938
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	265
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,174
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,555
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	433
398	Other Tangible Plant		X X X X X X X	X X X X X X X	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
	Allocated General Plant		X X X X X X X	X X X X X X X	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
	Total Wastewater Plant	3,528	40,809	10,921	206,970	89,373	0	16,770

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, 2002

SYSTEM NAME: Martin / Fisherman's Haven

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *				

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	193.85 ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	1,102	88	0	88
354	Structures and Improvements	25,577	2,170	0	2,170
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,365	0	0	0
361	Collection Sewers - Gravity	4,187	423	0	423
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	2,711	201	0	201
364	Flow Measuring Devices	4,870	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	121	139	0	139
371	Pumping Equipment	4,786	699	0	699
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	112,088	11,897	0	11,897
381	Plant Sewers	4,425	283	0	283
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	4,307	812	4,179 (3)	4,991
391	Transportation Equipment	1,060	2	1,026 (3)	1,028
392	Stores Equipment	41	4	38 (3)	42
393	Tools, Shop and Garage Equip.	499	65	466 (3)	531
394	Laboratory Equipment	126	18	119 (3)	137
395	Power Operated Equipment	931	95	871 (3)	965
396	Communication Equipment	983	260	927 (3)	1,187
397	Miscellaneous Equipment	156	31	146 (3)	178
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	169,334	17,187	7,773	24,960

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	1,190
354	Structures and Improvements	4	(4)	(4)	(3)	27,747
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	1,365	0	0	1,365	0
361	Collection Sewers - Gravity	0	0	0	0	4,610
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	2,911
364	Flow Measuring Devices	0	0	0	0	4,870
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	260
371	Pumping Equipment	0	0	0	0	5,485
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	1,817	0	0	1,817	122,168
381	Plant Sewers	0	0	0	0	4,707
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	422	(4)	4,157	(3)	0
390	Office Furniture and Equip	12	(4)	1,026	(3)	4,720
391	Transportation Equipment	0	(4)	41	(3)	1,051
392	Stores Equipment	2	(4)	499	(3)	42
393	Tools, Shop and Garage Equip.	17	(4)	126	(3)	529
394	Laboratory Equipment	0	(4)	931	(3)	121
395	Power Operated Equipment	1	(4)	975	(3)	965
396	Communication Equipment	0	(4)	156	(3)	1,193
397	Miscellaneous Equipment	0	(4)	0	(3)	178
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant in Service	3,640	0	7,905	11,545	182,748

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fisherman's Haven

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		42,509
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>42,509</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fisherman's Haven

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
None			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	33,280
Debits during year: Accruals charge to Account 272 Other debits (specify):	1,564
Total Debits	1,564
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>34,844</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fisherman's Haven

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	4	4	2,482
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		4	4	2,482
Measured Revenues:				
522.1	Residential Revenues	141	136	78,866
522.2	Commercial Revenues	2	0	975
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>143</u>	<u>136</u>	<u>79,841</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>147</u>	<u>140</u> (6)	<u>82,323</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			295
Total Other Wastewater Revenues				295
Total Wastewater Operating Revenues				<u>82,618</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fisherman's Haven

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>82,618</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	16,431	0	642	391	401	10,522	2,174
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	3,023 (5)	0	130	79	81	2,133	441
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	3,024	XXXXXX	XXXXXX	XXXXXX	XXXXXX	3,024	0
715	Purchased Power	3,550	0	0	0	0	3,477	0
716	Fuel for Power Purchased	0	0	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	1,574	0	0	0	0	1,574	0
720	Materials and Supplies	2,848	0	398	16	1,082	552	555
731	Contractual Services - Eng.	20	0	0	0	0	0	0
732	Contractual Services - Acct.	70	0	0	0	0	0	0
733	Contractual Services - Legal	412	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,605	0	0	0	0	0	0
736	Contractual Services - Other	323	0	0	0	0	3,598	0
741	Rental of Building/Real Property	141	0	0	0	0	0	5
742	Rental of Equipment	8	0	0	0	0	0	0
750	Transportation Expenses	289	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	502	0	0	0	0	0	0
758	Insurance - Workman's Compensation	271 (5)	0	9	6	6	152	31
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	23	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Othc	149	0	0	0	0	0	0
770	Bad Debt Expense	380	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	2,443	1,102	0	0	0	0	0
Total Wastewater Utility Expenses			1,102	1,179	493	1,569	25,032	3,207

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	738	1,563				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	147	12				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	71				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	88	157				
731	Contractual Services - Eng.	0	20				
732	Contractual Services - Acct.	0	70				
733	Contractual Services - Legal	0	412				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	8	0				
736	Contractual Services - Other	0	318				
741	Rental of Building/Real Property	24	117				
742	Rental of Equipment	2	6				
750	Transportation Expenses	4	285				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	502				
758	Insurance - Workman's Compensation	10	57				
759	Insurance - Other	0	2				
760	Advertising Expense	0	23	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	0	149				
770	Regulatory Commission Expenses - Oth	380		XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense			XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	587	754				
	Total Wastewater Utility Expenses	1,989	4,518	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$1,357,896
	Less:		
	Nonused and Useful Plant (1)		34,438
108	Accumulated Depreciation	S-6(b)	607,451
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	568,289
252	Advances for Construction	F-21	0
	Subtotal		<u>\$147,719</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$222,221
	Subtotal		<u>\$369,940</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)		27,109
	Unamortized Extraordinary Retirement Deferred Taxes		(37,268)
	Regulatory Asset		45,185
	Cwip		7,370
	WASTEWATER RATE BASE		\$412,335
	WASTEWATER OPERATING INCOME	S-3	(66,030)
	ACHIEVED RATE OF RETURN		<u>-16.01%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	161,539
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			161,539
401	Operating Expenses	S-10(a)	196,367
403	Depreciation Expense	S-6(a)	55,133
	Less: Amortization of CIAC	S-8(a)	20,186
Net Depreciation Expense			34,947
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		7,269
408.11	Property Taxes		7,515
408.12	Payroll Taxes		9,969
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		24,753
409.1	Income Taxes		(29,768)
410.1	Deferred Federal Income Taxes		1,406
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		
412.11	Investment Tax Credits Restored to Operating Income		(135)
Utility Operating Expenses			227,570
Utility Operating Income			(66,030)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		97
Total Utility Operating Income			<u>(65,933)</u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,053	0	0	1,053
353	Land and Land Rights	130,175	(10)	0	130,164
354	Structures and Improvements	209,882	(47)	(81)	209,754
355	Power Generation Equipment	25,463	0	0	25,463
360	Collection Sewers - Force	284,794	0	0	284,794
361	Collection Sewers - Gravity	9,129	14,081	(240)	22,969
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	3,851	0	0	3,851
364	Flow Measuring Devices	3,830	0	0	3,830
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	25,038	0	0	25,038
371	Pumping Equipment	122,355	0	0	122,355
374	Reuse Distribution Reservoirs	91,520	0	0	91,520
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	405,727	0	0	405,727
381	Plant Sewers	26,025	0	0	26,025
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	2,675	2,597	(2,675)	2,597
391	Transportation Equipment	460	454	(460)	454
392	Stores Equipment	31	29	(31)	29
393	Tools, Shop and Garage Equip.	421	397	(421)	397
394	Laboratory Equipment	112	112	(112)	112
395	Power Operated Equipment	517	497	(517)	497
396	Communication Equipment	1,117	1,082	(1,117)	1,082
397	Miscellaneous Equipment	191	183	(191)	183
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	1,344,366	19,375	(5,845)	1,357,896

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (i)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	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 X X X	X X X X X X X
352	Franchises	1,053	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights		0	0	130,000	0	0	164
354	Structures and Improvements		0	0	208,166	0	0	1,587
355	Power Generation Equipment		0	0	25,463	0	0	XXXXXXX
360	Collection Sewers - Force		284,794	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		22,969	X X X X X X X	X X X X X X X 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	Special Collecting Structures		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 X X X
363	Services to Customers		3,851	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 X X X	X X X X X X X
364	Flow Measuring Devices		3,830	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations		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 X X X
366	Reuse Services		X X X X X X X	0	X X X X X X X X	X X X X X X X X	0	X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	0	X X X X X X X X	X X X X X X X X	0	X X X X X X X
370	Receiving Wells		X X X X X X X	25,038	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	62,654	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 X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	59,701	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	91,520	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X 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	X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
382	Outfall Sewer Lines		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment	0	X X X X X X X	0	0	0	0	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,597
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	454
392	Stores Equipment		X X X X X X X	X X X X X X X	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
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	397
394	Laboratory Equipment		X X X X X X X	X X X X X X X	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
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	497
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,082
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	183
398	Other Tangible Plant		X X X X X X X	X X X X X X X	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
	Allocated General Plant		X X X X X X X	X X X X X X X	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
	Total Wastewater Plant	1,053	315,444	87,692	632,877	162,504	151,222	7,104

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, 2002

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	277	26	0	26
354	Structures and Improvements	82,682	6,553	0	6,553
355	Power Generation Equipment	13,094	1,273	0	1,273
360	Collection Sewers - Force	109,000	9,484	0	9,484
361	Collection Sewers - Gravity	2,470	356	0	356
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	52	101	0	101
364	Flow Measuring Devices	1,459	766	0	766
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	11,621	834	0	834
371	Pumping Equipment	59,482	6,803	0	6,803
374	Reuse Distribution Reservoirs	48,602	5,089	0	5,089
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	208,164	22,558	0	22,558
381	Plant Sewers	12,474	744	0	744
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	1,842	344	1,770 (3)	2,114
391	Transportation Equipment	453	1	435 (3)	436
392	Stores Equipment	17	2	16 (3)	18
393	Tools, Shop and Garage Equip.	213	27	198 (3)	225
394	Laboratory Equipment	54	8	50 (3)	58
395	Power Operated Equipment	398	40	369 (3)	409
396	Communication Equipment	420	110	393 (3)	503
397	Miscellaneous Equipment	67	13	62 (3)	75
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	552,841	55,133	3,293	58,425

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

ANALYSIS OF ENTRIES IN WASTEWATER 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	303
354	Structures and Improvements	2	(4)	(2)	(3)	89,235
355	Power Generation Equipment	0	0	0	0	14,367
360	Collection Sewers - Force	0	0	0	0	118,484
361	Collection Sewers - Gravity	240	0	0	240	2,586
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	153
364	Flow Measuring Devices	0	0	0	0	2,225
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	12,455
371	Pumping Equipment	0	0	0	0	66,285
374	Reuse Distribution Reservoirs	0	0	0	0	53,690
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	230,722
381	Plant Sewers	0	0	0	0	13,218
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	179	(4)	1,778	(3)	0
390	Office Furniture and Equip	5	(4)	439	(3)	1,999
391	Transportation Equipment	0	(4)	17	(3)	444
392	Stores Equipment	1	(4)	213	(3)	17
393	Tools, Shop and Garage Equip.	7	(4)	54	(3)	214
394	Laboratory Equipment	0	(4)	398	(3)	61
395	Power Operated Equipment	0	(4)	417	(3)	398
396	Communication Equipment	0	(4)	67	(3)	417
397	Miscellaneous Equipment	0	(4)	0	(3)	67
398	Other Tangible Plant	0	(4)	0	(3)	0
Total Depreciable Wastewater Plant In Service						607,451
		434	0	3,381	3,815	

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		568,289
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>568,289</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	50	50	160,059
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>50</u>	<u>50</u>	<u>160,059</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	11	11	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>61</u>	<u>61</u> (6)	<u>160,059</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			940
	Unbilled Revenue			541
Total Other Wastewater Revenues				1,481
Total Wastewater Operating Revenues				<u>161,539</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Seminole / Florida Cent. Comm. Park

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>161,539</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1 COLLECTION EXPENSES OPERATIONS (d)	2 COLLECTION EXPENSES MAINTENANCE (e)	3 PUMPING EXPENSES OPERATIONS (f)	4 PUMPING EXPENSES MAINTENANCE (g)	5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	77,073	3,964	0	9,793	2,612	43,196	16,534
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	15,492 (5)	803	0	1,985	529	8,756	3,351
710	Purchased Water	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
711	Sludge Removal	11,806	XXXXXX	XXXXXX	XXXXXX	XXXXXX	11,806	0
715	Purchased Power	9,416	0	0	0	XXXXXX	9,386	0
716	Fuel for Power Purchased	1,018	1,018	XXXXXX	0	XXXXXX	0	XXXXXX
718	Chemicals	4,878	0	0	0	XXXXXX	4,878	0
720	Materials and Supplies	32,105	0	3,755	0	0	18,311	5,161
731	Contractual Services - Eng.	729	721	0	0	4,775	0	0
732	Contractual Services - Acct.	30	0	0	0	0	0	0
733	Contractual Services - Legal	175	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	15,777	0	0	0	0	15,774	0
736	Contractual Services - Other	8,295	0	0	0	0	0	8,160
741	Rental of Building/Real Property	60	0	0	0	0	0	0
742	Rental of Equipment	3	0	0	0	0	0	0
750	Transportation Expenses	5,116	66	0	0	0	4,927	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	213	0	0	0	0	0	0
758	Insurance - Workman's Compensation	1,127 (5)	57	0	141	38	624	239
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	10	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	- Amortization of Rate Case Expense	63	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Regulatory Commission Expenses - Other	161	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	12,821	12,253	0	0	0	0	0
	Total Wastewater Utility Expenses	196,367	18,881	3,755	11,920	7,953	117,656	33,445

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	313	662				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	62	5				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	1	30	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
720	Materials and Supplies	37	66				
731	Contractual Services - Eng.	0	9				
732	Contractual Services - Acct.	0	30				
733	Contractual Services - Legal	0	175				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	3	0				
736	Contractual Services - Other	10	135				
741	Rental of Building/Real Property	1	50				
742	Rental of Equipment	2	3				
750	Transportation Expenses	0	121				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	213				
758	Insurance - Workman's Compensation	4	24				
759	Insurance - Other	0	1				
760	Advertising Expense	0	10	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	63				
770	Bad Debt Expense	161	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	249	319				
	Total Wastewater Utility Expenses	843	1,914	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$284,485
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	99,094
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	134,972
252	Advances for Construction	F-21	0
	Subtotal		<u>\$50,419</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$29,049
	Subtotal		<u>\$79,468</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)		8,738
	Unamortized Extraordinary Retirement Deferred Taxes		(8,330)
	Regulatory Asset		14,202
	Cwip		1,449
	WASTEWATER RATE BASE		\$95,527
	WASTEWATER OPERATING INCOME	S-3	1,940
	ACHIEVED RATE OF RETURN		<u>2.03%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	77,502
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			77,502
401	Operating Expenses	S-10(a)	63,292
403	Depreciation Expense	S-6(a)	10,382
	Less: Amortization of CIAC	S-8(a)	4,595
Net Depreciation Expense			5,787
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		3,488
408.11	Property Taxes		2,694
408.12	Payroll Taxes		213
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		6,394
409.1	Income Taxes		(275)
410.1	Deferred Federal Income Taxes		396
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		
412.11	Investment Tax Credits Restored to Operating Income		(31)
Utility Operating Expenses			75,562
Utility Operating Income			1,940
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>1,940</u>

SYSTEM NAME: Martin / Fox Run

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	226	0	0	226
353	Land and Land Rights	302	(3)	0	299
354	Structures and Improvements	2,960	75	(147)	2,889
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	200,418	0	0	200,418
361	Collection Sewers - Gravity	20,425	0	0	20,425
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	18,576	0	0	18,576
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	4,171	0	0	4,171
371	Pumping Equipment	27,744	0	0	27,744
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	4,617	4,726	(4,617)	4,726
391	Transportation Equipment	794	826	(794)	826
392	Stores Equipment	53	53	(53)	53
393	Tools, Shop and Garage Equip.	726	723	(726)	723
394	Laboratory Equipment	193	204	(193)	204
395	Power Operated Equipment	892	905	(892)	905
396	Communication Equipment	1,927	1,969	(1,927)	1,969
397	Miscellaneous Equipment	329	334	(329)	334
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	284,354	9,811	(9,680)	284,485

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	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 X X X	X X X X X X X
352	Franchises	226	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights		0	0	0	0	0	299
354	Structures and Improvements		0	0	0	0	0	2,889
355	Power Generation Equipment		0	0	0	0	0	XXXXXXX
360	Collection Sewers - Force		200,418	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		20,425	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 X X X	X X X X X X X
362	Special Collecting Structures		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 X X X
363	Services to Customers		18,576	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices		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 X X X
365	Flow Measuring Installations		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 X X X
366	Reuse Services		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
370	Receiving Wells		X X X X X X X	4,171	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	27,744	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
382	Outfall Sewer Lines		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
389	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 X X X X X X	X X X X X X X X	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	4,726
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	826
392	Stores Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	53
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	723
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	204
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	905
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,969
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	334
398	Other Tangible Plant		X X X X X X X	X X X X X X X	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
	Allocated General Plant		X X X X X X X	X X X X X X X	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
	Total Wastewater Plant	226	239,418	31,915	0	0	0	12,927

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, 2002

SYSTEM NAME: Martin / Fox Run

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fox Run

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	23	6	0	6
354	Structures and Improvements	351	87	0	87
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	72,349	6,674	0	6,674
361	Collection Sewers - Gravity	1,956	453	0	453
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	8,858	489	0	489
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	(11,900)	139	0	139
371	Pumping Equipment	11,285	1,543	0	1,543
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	3,179	626	3,221 (3)	3,847
391	Transportation Equipment	782	1	791 (3)	793
392	Stores Equipment	30	3	29 (3)	33
393	Tools, Shop and Garage Equip.	368	50	360 (3)	409
394	Laboratory Equipment	93	14	92 (3)	106
395	Power Operated Equipment	687	73	671 (3)	744
396	Communication Equipment	725	200	714 (3)	915
397	Miscellaneous Equipment	115	24	113 (3)	137
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	88,901	10,382	5,991	16,374

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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) (k)
351/352	Organization Costs/Franchises	0	0	0	0	28
354	Structures and Improvements	3	(4)	(3)	(3)	438
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	79,023
361	Collection Sewers - Gravity	0	0	0	0	2,410
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	9,347
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	(11,762)
371	Pumping Equipment	0	0	0	0	12,827
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	325	(4)	3,062	(3)	3,638
391	Transportation Equipment	9	(4)	756	(3)	810
392	Stores Equipment	0	(4)	30	(3)	33
393	Tools, Shop and Garage Equip.	2	(4)	368	(3)	408
394	Laboratory Equipment	13	(4)	93	(3)	94
395	Power Operated Equipment	0	(4)	687	(3)	744
396	Communication Equipment	1	(4)	719	(3)	920
397	Miscellaneous Equipment	0	(4)	115	(3)	137
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	353	0	5,827	6,180	99,094

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fox Run

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		133,192
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	1,780
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		1,780
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>134,972</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fox Run

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	1	1,780 AVERAGE	1,780
Total Credits			<u>1,780</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	24,454
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,595
Total Debits	4,595
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>29,049</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fox Run

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fox Run

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	108	111	77,103
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>108</u>	<u>111</u>	<u>77,103</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>108</u>	<u>111</u> (6)	<u>77,103</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			399
Total Other Wastewater Revenues				399
Total Wastewater Operating Revenues				<u>77,502</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Fox Run

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>77,502</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	3,398	0	261	825	447	0	90
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	451 (5)	0	53	167	91	0	18
710	Purchased Water	55,726	X X X X X X	X X X X X X	X X X X X X	X X X X X X	55,726	X X X X X X
711	Sludge Removal	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	0	0
715	Purchased Power	218	0	0	162	X X X X X X	0	X X X X X X
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	0	0	0	0	0	0	0
720	Materials and Supplies	595	0	107	0	300	0	0
731	Contractual Services - Eng.	16	0	0	0	0	0	0
732	Contractual Services - Acct.	54	0	0	0	0	0	0
733	Contractual Services - Legal	318	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	6	0	0	0	0	0	0
736	Contractual Services - Other	249	0	0	0	0	0	0
741	Rental of Building/Real Property	108	0	0	0	0	0	4
742	Rental of Equipment	6	0	0	0	0	0	0
750	Transportation Expenses	223	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	387	0	0	0	0	0	0
758	Insurance - Workman's Compensation	75 (5)	0	4	12	6	0	1
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	17	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	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 X
767	Regulatory Commission Expenses - Oth	115	0	0	0	0	0	0
770	Bad Debt Expense	293	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	1,035	1	0	0	0	0	0
Total Wastewater Utility Expenses		63,292	1	424	1,167	844	55,726	114

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	569	1,205				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	113	9				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	54	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
720	Materials and Supplies	67	121				
731	Contractual Services - Eng.	0	16				
732	Contractual Services - Acct.	0	54				
733	Contractual Services - Legal	0	318				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	6	0				
736	Contractual Services - Other	18	245				
741	Rental of Building/Real Property	1	90				
742	Rental of Equipment	3	5				
750	Transportation Expenses	0	220				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	387				
758	Insurance - Workman's Compensation	8	44				
759	Insurance - Other	0	1				
760	Advertising Expense	0	17	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	115	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	293	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	453	581				
	Total Wastewater Utility Expenses	1,533	3,483	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$732,696
	Less:		
	Nonused and Useful Plant (1)		141,867
108	Accumulated Depreciation	S-6(b)	269,656
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	72,677
252	Advances for Construction	F-21	0
	Subtotal		<u>\$248,495</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$42,858
	Subtotal		<u>\$291,353</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)		5,279
	Unamortized Extraordinary Retirement Deferred Taxes		(21,791)
	Regulatory Asset		14,027
	Cwip		1,318
	WASTEWATER RATE BASE		\$290,187
	WASTEWATER OPERATING INCOME	S-3	(10,276)
	ACHIEVED RATE OF RETURN		<u><u>-3.54%</u></u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	54,061
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	1,385
Net Operating Revenues			52,676
401	Operating Expenses	S-10(a)	38,242
403	Depreciation Expense	S-6(a)	25,341
	Less: Amortization of CIAC	S-8(a)	2,599
Net Depreciation Expense			22,742
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		2,433
408.11	Property Taxes		5,849
408.12	Payroll Taxes		1,379
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		9,661
409.1	Income Taxes		(7,514)
410.1	Deferred Federal Income Taxes		(111)
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(67)
Utility Operating Expenses			62,953
Utility Operating Income			(10,276)
Add Back:			
530	Guaranteed Revenues (and AFPI)	S-9(a)	1,385
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>(8,891)</u></u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	110	0	0	110
353	Land and Land Rights	122,710	(10)	0	122,700
354	Structures and Improvements	36,218	(5)	(134)	36,080
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	2,275	0	0	2,275
361	Collection Sewers - Gravity	75,651	5,590	(16,859)	64,382
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	5,012	0	5,012
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	2,500	0	0	2,500
371	Pumping Equipment	25,663	0	1,324	26,987
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	263,484	12,252	1,186	276,922
381	Plant Sewers	186,866	0	0	186,866
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	4,315	4,300	(4,315)	4,300
391	Transportation Equipment	742	751	(742)	751
392	Stores Equipment	50	48	(50)	48
393	Tools, Shop and Garage Equip.	679	658	(679)	658
394	Laboratory Equipment	181	186	(181)	186
395	Power Operated Equipment	834	823	(834)	823
396	Communication Equipment	1,801	1,792	(1,801)	1,792
397	Miscellaneous Equipment	308	304	(308)	304
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	724,388	31,701	(23,392)	732,696

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

SYSTEM NAME: Lake / Holiday Haven

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	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 X X X	X X X X X X X
352	Franchises	110	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights		3,000	0	0	119,428	0	272
354	Structures and Improvements		0	0	6,695	26,756	0	2,628
355	Power Generation Equipment		0	0	0	0	0	0
360	Collection Sewers - Force		2,275	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		64,382	X X X X X X X	X X X X X X 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	Special Collecting Structures		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 X X
363	Services to Customers		5,012	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	X X X X X X X
364	Flow Measuring Devices		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 X X
365	Flow Measuring Installations		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 X X
366	Reuse Services		X X X X X X X	0	X X X X X X X X	X X X X X X X X	0	X X X X X X X
367	Reuse Meters and Installations		X X X X X X X	0	X X X X X X X X	X X X X X X X X	0	X X X X X X X
370	Receiving Wells		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 X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	4,898	X X X X X X X X	X X X X X X X X	0	X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X 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	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X 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	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	50,464	226,458	X X X X X X X	X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	152,249	34,617	X X X X X X X	X X X X X X X
382	Outfall Sewer Lines		X X X X X X X	X X X X X X X	0	0	X X X X X X X	X X X X X X X
389	Other Plant and Misc Equipment		0	0	0	0	0	0
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	4,300
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	751
392	Stores Equipment		X X X X X X X	X X X X X X 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
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	658
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	186
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	823
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	1,792
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X	304
398	Other Tangible Plant		X X X X X X X	X X X X X X 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
	Allocated General Plant		X X X X X X X	X X X X X X 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
	Total Wastewater Plant	110	74,668	7,398	209,409	429,349	0	11,762

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, 2002

SYSTEM NAME: Lake / Holiday Haven

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *				

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	-29081 ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	(80)	3	0	3
354	Structures and Improvements	14,363	908	0	908
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	1,597	76	0	76
361	Collection Sewers - Gravity	43,583	1,554	0	1,554
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	66	0	66
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	2,500	0	0	0
371	Pumping Equipment	2,055	1,464	0	1,464
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	109,873	15,023	0	15,023
381	Plant Sewers	75,382	5,344	0	5,344
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	2,971	570	2,931	3,501
391	Transportation Equipment	731	1	720	721
392	Stores Equipment	28	3	27	30
393	Tools, Shop and Garage Equip.	344	45	327	372
394	Laboratory Equipment	87	13	84	96
395	Power Operated Equipment	642	66	611	677
396	Communication Equipment	678	182	650	832
397	Miscellaneous Equipment	108	22	103	125
398	Other Tangible Plant	0	0	0	0
	Total Depreciable Wastewater Plant In Service	254,862	25,341	5,452	30,792

* 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, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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+fj) (k)
351/352	Organization Costs/Franchises	0	0	0	0	(77)
354	Structures and Improvements	3	(4)	(3)	(3)	15,271
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	1,673
361	Collection Sewers - Gravity	8,481	0	0	8,481	36,657
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	66
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	2,500
371	Pumping Equipment	0	0	0	0	3,519
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	1,746	0	0	1,746	123,150
381	Plant Sewers	0	0	0	0	80,727
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	(4)	0	(3)	0
390	Office Furniture and Equip	296	(4)	2,865	3,161	3,310
391	Transportation Equipment	9	(4)	707	715	737
392	Stores Equipment	0	(4)	28	(3)	30
393	Tools, Shop and Garage Equip.	2	(4)	344	(3)	371
394	Laboratory Equipment	12	(4)	87	(3)	85
395	Power Operated Equipment	0	(4)	642	(3)	677
396	Communication Equipment	1	(4)	672	(3)	837
397	Miscellaneous Equipment	0	(4)	108	(3)	125
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater			5,450		
	Plant In Service	10,549	0		15,998	269,656

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Holiday Haven

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		70,417
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	2,260
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		2,260
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>72,677</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Holiday Haven

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	2	1,130 Average	2,260
Total Credits			<u>2,260</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	40,259
Debits during year: Accruals charge to Account 272	2,599
Other debits (specify):	
Total Debits	2,599
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>42,858</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Holiday Haven

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Holiday Haven

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	98	98	47,613
522.2	Commercial Revenues	2	2	4,803
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	1	0
Total Measured Revenues		<u>100</u>	<u>101</u>	<u>52,415</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>100</u>	<u>101</u> (6)	<u>52,415</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,385
	Unbilled Revenue			261
Total Other Wastewater Revenues				1,646
Total Wastewater Operating Revenues				<u>54,061</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lake / Holiday Haven

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>54,061</u>

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

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	12,137	898	0	2,662	673	5,514	777
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,244	182	0	540	136	1,118	157
710	Purchased Water	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	0	X X X X X X
711	Sludge Removal	5,880	X X X X X X	X X X X X X	X X X X X X	X X X X X X	5,880	0
715	Purchased Power	3,258	0	0	466	X X X X X X	2,741	X X X X X X
716	Fuel for Power Purchased	0	0	X X X X X X	0	X X X X X X	0	X X X X X X
718	Chemicals	1,989	0	0	0	0	1,989	0
720	Materials and Supplies	2,120	0	0	0	0	9	1,940
731	Contractual Services - Eng.	14	0	0	0	0	0	0
732	Contractual Services - Acct.	49	0	0	0	0	0	0
733	Contractual Services - Legal	289	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,472	0	0	0	0	1,467	0
736	Contractual Services - Other	4,400	0	0	0	0	0	4,177
741	Rental of Building/Real Property	99	0	0	0	0	0	0
742	Rental of Equipment	6	0	0	0	0	0	0
750	Transportation Expenses	1,496	0	0	0	0	1,294	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	352	0	0	0	0	0	0
758	Insurance - Workman's Compensation	199	13	0	38	10	80	11
759	Insurance - Other	1	0	0	0	0	0	0
760	Advertising Expense	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 X X	X X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	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 X
767	Regulatory Commission Expenses - Other	104	0	0	0	0	0	0
770	Bad Debt Expense	267	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X
775	Miscellaneous Expenses	1,848	908	0	0	0	0	0
	Total Wastewater Utility Expenses	38,242	2,000	0	3,706	819	20,092	7,062

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT OPERATIONS EXPENSES (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	518	1,096				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	103	8				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	2	50				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	61	110				
731	Contractual Services - Eng.	0	14				
732	Contractual Services - Acct.	0	49				
733	Contractual Services - Legal	0	289				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	5	0				
736	Contractual Services - Other	17	223				
741	Rental of Building/Real Property	1	82				
742	Rental of Equipment	3	4				
750	Transportation Expenses	0	200				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	352				
758	Insurance - Workman's Compensation	7	40				
759	Insurance - Other	0	1				
760	Advertising Expense	0	16	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	104				
770	Bad Debt Expense	267	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	412	529				
	Total Wastewater Utility Expenses	1,395	3,168	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$515,715
Less:			
	Nonused and Useful Plant (1)		21,529
108	Accumulated Depreciation	S-6(b)	161,802
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	131,113
252	Advances for Construction	F-21	0
	Subtotal		<u>\$201,272</u>
Additions:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$58,789
	Subtotal		<u>\$260,061</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)		6,093
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(1,647)
	Regulatory Asset		16,213
	Cwip		4,620
	WASTEWATER RATE BASE		\$285,339
	WASTEWATER OPERATING INCOME	S-3	(12,401)
	ACHIEVED RATE OF RETURN		<u><u>-4.35%</u></u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	47,582
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	1,023
Net Operating Revenues			46,559
401	Operating Expenses	S-10(a)	44,135
403	Depreciation Expense	S-6(a)	14,417
	Less: Amortization of CIAC	S-8(a)	4,825
Net Depreciation Expense			9,592
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		2,141
408.11	Property Taxes		5,728
408.12	Payroll Taxes		1,468
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		9,337
409.1	Income Taxes		(7,066)
410.1	Deferred Federal Income Taxes		3,007
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		
412.11	Investment Tax Credits Restored to Operating Income		(44)
Utility Operating Expenses			58,961
Utility Operating Income			(12,401)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	1,023
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>(11,378)</u>

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	47,582
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	1,023
Net Operating Revenues			46,559
401	Operating Expenses	S-10(a)	44,135
403	Depreciation Expense	S-6(a)	14,417
	Less: Amortization of CIAC	S-8(a)	4,825
Net Depreciation Expense			9,592
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,141
408.11	Property Taxes		5,728
408.12	Payroll Taxes		1,468
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		9,337
409.1	Income Taxes		(7,066)
410.1	Deferred Federal Income Taxes		3,007
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		
412.11	Investment Tax Credits Restored to Operating Income		(44)
Utility Operating Expenses			58,961
Utility Operating Income			(12,401)
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	1,023
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>(11,378)</u>

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	1 INTANGIBLE PLANT (g)	2 COLLECTION PLANT (h)	3 SYSTEM PUMPING PLANT (i)	4 TREATMENT AND DISPOSAL (j)	5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (f)	7 GENERAL PLANT (k)
351	Organization	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 X X X	X X X X X X X X
352	Franchises	205	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
353	Land and Land Rights		1,000	0	118,526	0	0	353
354	Structures and Improvements		0	0	2,471	2,103	0	3,409
355	Power Generation Equipment		68,467	0	0	0	0	0
360	Collection Sewers - Force		142,089	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
361	Collection Sewers - Gravity		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 X X X X
362	Special Collecting Structures		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 X X X X
363	Services to Customers		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 X X X X
364	Flow Measuring Devices		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 X X X X
365	Flow Measuring Installations		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 X X X X
366	Reuse Services		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 X X X	X X X X X X X X
367	Reuse Meters and Installations		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 X X X	X X X X X X X X
370	Receiving Wells		X X X X X X X	33,930	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
371	Pumping Equipment		X X X X X X X	29,971	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	55,471	24,484	X X X X X X X X	X X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	0	21,741	X X X X X X X X	X X X X X X X X
382	Outfall Sewer Lines		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 X X	X X X X X X X X
389	Other Plant and Misc Equipment		0	0	0	0	0	0
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	5,577
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	974
392	Stores Equipment		X X X X X X X	X X X X X X X	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
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	853
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	241
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,068
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,324
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	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
398	Other Tangible Plant		X X X X X X X	X X X X X X X	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
	Allocated General Plant		X X X X X X X	X X X X X X X	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
	Total Wastewater Plant	205	211,556	63,901	176,468	48,329	0	15,256

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, 2002

SYSTEM NAME: Volusia / Jungle Den

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Volusia / Jungle Den

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	52	5	0	5
354	Structures and Improvements	2,254	240	0	240
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	26,759	2,280	0	2,280
361	Collection Sewers - Gravity	46,690	3,154	0	3,154
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	0	0	0	0
364	Flow Measuring Devices	0	0	0	0
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	14,962	1,130	0	1,130
371	Pumping Equipment	5,486	1,647	0	1,647
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	41,607	4,168	0	4,168
381	Plant Sewers	8,494	622	0	622
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	3,802	739	3,802 (3)	4,541
391	Transportation Equipment	936	2	934 (3)	936
392	Stores Equipment	36	4	35 (3)	39
393	Tools, Shop and Garage Equip.	440	59	424 (3)	483
394	Laboratory Equipment	112	17	108 (3)	125
395	Power Operated Equipment	822	86	792 (3)	878
396	Communication Equipment	867	236	843 (3)	1,079
397	Miscellaneous Equipment	138	28	133 (3)	162
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	153,457	14,417	7,071	21,488

* 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, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (9-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351/352	Organization Costs/Franchises	0	0	0	0	57
354	Structures and Improvements	4	(4)	(4)	(3)	2,494
355	Power Generation Equipment	0	0	0	0	0
360	Collection Sewers - Force	0	0	0	0	29,038
361	Collection Sewers - Gravity	0	0	0	0	49,844
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	0
364	Flow Measuring Devices	0	0	0	0	0
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	0	0	0	0	16,092
371	Pumping Equipment	5,753	0	0	5,753	1,380
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	45,775
381	Plant Sewers	0	0	0	0	9,115
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0	0
390	Office Furniture and Equip	384	(4)	3,665	(3)	4,294
391	Transportation Equipment	11	(4)	904	(3)	956
392	Stores Equipment	0	(4)	36	(3)	39
393	Tools, Shop and Garage Equip.	2	(4)	440	(3)	481
394	Laboratory Equipment	15	(4)	111	(3)	110
395	Power Operated Equipment	0	(4)	822	(3)	878
396	Communication Equipment	1	(4)	860	(3)	1,086
397	Miscellaneous Equipment	0	(4)	138	(3)	162
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	6,170	0	6,973	13,143	161,802

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Jungle Den

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		131,113
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	0
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		0
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>131,113</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Jungle Den

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Installations			0
Total Credits			<u>0</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	53,964
Debits during year: Accruals charge to Account 272 Other debits (specify):	4,825
Total Debits	4,825
Credits during year (specify):	0
Total Credits	0
Balance end of year	<u>* 58,789</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Jungle Den

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Jungle Den

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	131	130	45,757
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	1	613
Total Measured Revenues		<u>131</u>	<u>131</u>	<u>46,369</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>131</u>	<u>131</u> (6)	<u>46,369</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,023
	Unbilled Revenue			190
Total Other Wastewater Revenues				1,213
Total Wastewater Operating Revenues				<u>47,582</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Volusia / Jungle Den

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>47,582</u>

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Volusia / Jungle Den

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	13,300	1,031	0	2,238	2,397	5,000	540
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	2,416 (5)	209	0	454	486	1,014	109
710	Purchased Water	6,010	XXXXXX	XXXXXX	XXXXXX	XXXXXX	6,010	XXXXXX
711	Sludge Removal	3,849	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2,376	XXXXXX
715	Purchased Power	0	0	0	1,406	XXXXXX	0	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	0	XXXXXX
718	Chemicals	2,281	0	0	0	0	2,281	0
720	Materials and Supplies	2,560	0	53	0	62	389	1,835
731	Contractual Services - Eng.	19	0	0	0	0	0	0
732	Contractual Services - Acct.	64	0	0	0	0	0	0
733	Contractual Services - Legal	375	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	1,402	0	0	0	0	0	0
736	Contractual Services - Other	4,842	0	0	0	0	1,395	0
741	Rental of Building/Real Property	128	0	0	0	0	0	4,553
742	Rental of Equipment	7	0	0	0	0	0	0
750	Transportation Expenses	2,707	0	0	0	0	2,444	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	457	0	0	0	0	0	0
758	Insurance - Workman's Compensation	223 (5)	15	0	32	35	72	8
759	Insurance - Other	2	0	0	0	0	0	0
760	Advertising Expense	21	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	- Amortization of Rate Case Expense	136	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	346	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
770	Bad Debt Expense	2,992	1,772	0	0	0	0	0
775	Miscellaneous Expenses	0	0	0	0	0	0	0
	Total Wastewater Utility Expenses	44,135	3,027	53	4,131	2,979	20,981	7,045

UTILITY NAME: Florida Water Services, Corp
 SYSTEM NAME: Volusia / Jungle Den

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (j)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	671	1,422				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	133	11				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	2	64				
716	Fuel for Power Purchased	0	0				
718	Chemicals	0	0				
720	Materials and Supplies	80	143				
731	Contractual Services - Eng.	0	19				
732	Contractual Services - Acct.	0	64				
733	Contractual Services - Legal	0	375				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	7	0				
736	Contractual Services - Other	289	0				
741	Rental of Building/Real Property	21	107				
742	Rental of Equipment	2	6				
750	Transportation Expenses	3	259				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	457				
758	Insurance - Workman's Compensation	10	52				
759	Insurance - Other	0	2				
760	Advertising Expense	0	21	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	136				
770	Bad Debt Expense	346	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	534	686				
Total Wastewater Utility Expenses		1,809	4,111	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	2,841,290
	Less:		
	Nonused and Useful Plant (1)		21,887
108.1	Accumulated Depreciation	S-6(b)	182,154
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	238,237
252	Advances for Construction	F-21	0
	Subtotal		2,399,012
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	54,934
	Subtotal		2,453,945
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		17,745
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(89,558)
	Regulatory Asset		-
	Cwip		43,047
	WASTEWATER RATE BASE		2,425,179
	WASTEWATER OPERATING INCOME	S-3	(69,681)
	ACHIEVED RATE OF RETURN		<u>(2.87%)</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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(b)	95,550
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
	Net Operating Revenues		95,550
401	Operating Expenses	S-10(a)	128,537
403	Depreciation Expense	S-6(a)	81,584
	Less: Amortization of CIAC	S-8(a)	7,574
	Net Depreciation Expense		74,010
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		4,300
408.11	Property Taxes		11,689
408.12	Payroll Taxes		999
408.13	Other Taxes and Licenses		8
408	Total Taxes Other Than Income		16,995
409.1	Income Taxes		(56,337)
410.1	Deferred Federal Income Taxes		2,338
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		(311)
	Utility Operating Expenses		165,231
	Utility Operating Income		(69,681)
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains (Losses) From Disposition of Utility Property		0
420	Allowances for Funds used During Construction		38,952
	Total Utility Operating Income		<u><u>(30,729)</u></u>

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	1,527	0	0	1,527
353	Land and Land Rights	10,905	27	0	10,932
354	Structures and Improvements	29,413	538	(404)	29,548
355	Power Generation Equipment	0	0	0	0
360	Collection Sewers - Force	95,990	0	0	95,990
361	Collection Sewers - Gravity	180,353	372,763	0	553,116
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	24,210	0	0	24,210
364	Flow Measuring Devices	20,974	0	0	20,974
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	63,046	0	0	63,046
371	Pumping Equipment	121,402	1,428	0	122,829
374	Reuse Distribution Services	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	0	355,317	0	355,317
381	Plant Sewers	248,141	0	0	248,141
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	139,688	1,149,211	1,288,898
390	Office Furniture and Equip	12,168	12,985	(12,168)	12,985
391	Transportation Equipment	2,094	2,269	(2,094)	2,269
392	Stores Equipment	140	145	(140)	145
393	Tools, Shop and Garage Equip.	1,914	1,986	(1,914)	1,986
394	Laboratory Equipment	509	561	(509)	561
395	Power Operated Equipment	2,351	2,487	(2,351)	2,487
396	Communication Equipment	5,079	5,411	(5,079)	5,411
397	Miscellaneous Equipment	868	917	(868)	917
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	821,086	896,521	1,123,683	2,841,290

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 TREATMENT PLANT (i)	.4 TREATMENT & DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (n)
351	Organization	0						
352	Franchises	1,527						
353	Land and Land Rights	X X X X X X	5,110					
354	Structures and Improvements	X X X X X X	2,250	19,361	5,000			822
355	Power Generation Equipment	X X X X X X	0	0	0			7,937
360	Collection Sewers - Force	X X X X X X	95,990					
361	Collection Sewers - Gravity	X X X X X X	553,116					
362	Special Collecting Structures	X X X X X X	0					
363	Services to Customers	X X X X X X	24,210					
364	Flow Measuring Devices	X X X X X X	20,974					
365	Flow Measuring Installations	X X X X X X	0					
366	Reuse Services	X X X X X X	0					
367	Reuse Meters and Installations	X X X X X X	0					
370	Receiving Wells	X X X X X X		63,046				
371	Pumping Equipment	X X X X X X		122,829				
374	Reuse Distribution Services	X X X X X X						
375	Reuse Transmission and Distribution System	X X X X X X						
380	Treatment and Disposal Equip	X X X X X X			355,317			
381	Plant Sewers	X X X X X X			248,141			
382	Outfall Sewer Lines	X X X X X X			0			
389	Other Plant and Misc Equipment	X X X X X X		1,288,898				
390	Office Furniture and Equip	X X X X X X						12,985
391	Transportation Equipment	X X X X X X						2,269
392	Stores Equipment	X X X X X X						145
393	Tools, Shop and Garage Equip.	X X X X X X						1,986
394	Laboratory Equipment	X X X X X X						561
395	Power Operated Equipment	X X X X X X						2,487
396	Communication Equipment	X X X X X X						5,411
397	Miscellaneous Equipment	X X X X X X						917
398	Other Tangible Plant	X X X X X X						0
	Allocated General Plant	X X X X X X						0
	Total Wastewater Plant	1,527	701,651	1,494,134	608,458	0	0	35,519

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Polk / Lake Gibson

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
374	Reuse Distribution Reservoirs	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	10.000/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Polk / Lake Gibson

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		231,117
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	7,120
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		7,120
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>238,237</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Polk / Lake Gibson

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	2	3,560 Average	7,120
Total Credits			<u>7,120</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	47,359
Debits during year: Accruals charge to Account 272 Other debits (specify):	7,574
Total Debits	7,574
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>54,934</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Polk / Lake Gibson

WASTEWATER 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>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Polk / Lake Gibson

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	304	304	92,941
521.2	Commercial Revenues	3	4	1,249
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	307	308	94,190
Measured Revenues:				
522.1	Residential Revenues	0	0	0
522.2	Commercial Revenues	0	0	0
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
522	Total Measured Revenues	0	0	0
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>307</u>	<u>308</u> (6)	<u>94,190</u>
Other Wastewater Revenues:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			1,360
Total Other Wastewater Revenues				1,360
Total Wastewater Operating Revenues				95,550

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Polk / Lake Gibson

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Reclaimed Water Sales				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues From Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues From Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>95,550</u>

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Polk / Lake Gibson

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1		2		3		4		5		6	
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)						
701	Salaries and Wages - Employees	12,497	260	321	2,469	2,190	524	1,860						
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0						
704	Employee Pensions and Benefits	1,881 (5)	53	65	500	444	106	377						
710	Purchased Water	87,675	X X X X X X	X X X X X X	X X X X X X	X X X X X X	87,675	X X X X X X						
711	Sludge Removal	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	0	0						
715	Purchased Power	6,492	0	0	5,279	X X X X X X	1,059	X X X X X X						
716	Fuel for Power Purchased	0	0	0	0	0	0	0						
718	Chemicals	40	0	0	0	0	40	0						
720	Materials and Supplies	1,389	0	608	0	256	8	0						
731	Contractual Services - Eng.	43	0	0	0	0	0	0						
732	Contractual Services - Acct.	148	0	0	0	0	0	0						
733	Contractual Services - Legal	873	0	0	0	0	0	0						
734	Contractual Services - Management Fees	0	0	0	0	0	0	0						
735	Contractual Services - Testing	3,153	0	0	0	0	0	0						
736	Contractual Services - Other	684	0	0	0	0	0	3,137						
741	Rental of Building/Real Property	298	0	0	0	0	0	0						
742	Rental of Equipment	17	0	0	0	0	0	0						
750	Transportation Expenses	4,398	0	0	0	0	0	0						
756	Insurance - Vehicle	0	0	0	0	0	0	0						
757	Insurance - General Liability	1,064	0	0	0	0	0	0						
758	Insurance - Workman's Compensation	252 (5)	4	5	36	32	8	27						
759	Insurance - Other	4	0	0	0	0	0	0						
760	Advertising Expense	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	X X X X X X	X X X X X X						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	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 X						
767	Regulatory Commission Expenses - Other	315	0	0	0	0	0	0						
770	Bad Debt Expense	805	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X	X X X X X X						
775	Miscellaneous Expenses	6,458	3,617	0	0	0	0	0						
	Total Wastewater Utility Expenses	128,537	3,933	999	8,285	2,921	96,343	2,275						

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	7 CUSTOMER ACCTS EXPENSES (j)	8 ADMIN & GENERAL EXPENSES (k)	9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	1,563	3,311				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	311	25				
710	Purchased Water	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
711	Sludge Removal	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	5	150				
716	Fuel for Power Purchased	0	0				
718	Chemicals	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
720	Materials and Supplies	185	332				
731	Contractual Services - Eng.	0	43				
732	Contractual Services - Acct.	0	148				
733	Contractual Services - Legal	0	873				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	16	0				
736	Contractual Services - Other	50	673				
741	Rental of Building/Real Property	4	248				
742	Rental of Equipment	8	13				
750	Transportation Expenses	0	604				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,064				
758	Insurance - Workman's Compensation	22	120				
759	Insurance - Other	0	4				
760	Advertising Expense	0	48	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	X X X X X	X X X X X	X X X X X	X X X X X
767	Regulatory Commission Expenses - Other	0	315	X X X X X	X X X X X	X X X X X	X X X X X
770	Bad Debt Expense	805	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	1,244	1,597				
	Total Wastewater Utility Expenses	4,213	9,569	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	30,139,810
	Less:		
	Nonused and Useful Plant (1)		(819,972)
108.1	Accumulated Depreciation	S-6(b)	8,035,956
110.1	Accumulated Amortization		0
271	Contributions in Aid of Construction	S-7	8,884,167
252	Advances for Construction	F-21	1,254,512
	Subtotal		12,785,147
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	3,239,781
	Subtotal		16,024,928
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		209,261
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(933,864)
	Regulatory Asset		1,077,861
	Cwip		1,408,113
	WASTEWATER RATE BASE		17,786,300
	WASTEWATER OPERATING INCOME	S-3	839,772
	ACHIEVED RATE OF RETURN		<u>4.72%</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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(b)	4,127,916
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	342,685
	Net Operating Revenues		3,785,230
401	Operating Expenses	S-10(a)	1,515,811
403	Depreciation Expense	S-6(a)	985,610
	Less: Amortization of CIAC	S-8(a)	336,959
	Net Depreciation Expense		648,651
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense -Other than CIAC	F-8	0
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		185,756
408.11	Property Taxes		419,491
408.12	Payroll Taxes		45,805
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		651,053
409.1	Income Taxes		104,343
410.1	Deferred Federal Income Taxes		28,904
410.11	Deferred State Income Taxes		0
411.1	Provision for Deferred Income Taxes - Credit		0
412.1	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		(3,304)
	Utility Operating Expenses		2,945,458
	Utility Operating Income		839,772
	Add Back:		
530	Guaranteed Revenues (and AFPI)	S-9(a)	342,685
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		95,366
	Total Utility Operating Income		<u>1,277,823</u>

SYSTEM NAME: Lee / Lehigh

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	0	0	0	0
353	Land and Land Rights	86,929	(170)	0	86,758
354	Structures and Improvements	548,858	6,756	(6,937)	548,677
355	Power Generation Equipment	162,721	0	0	162,721
360	Collection Sewers - Force	1,557,799	154,372	2,070,918	3,783,088
361	Collection Sewers - Gravity	7,759,489	855,185	707,079	9,321,752
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	1,259,502	461,338	975,200	2,696,040
364	Flow Measuring Devices	5,300	2,176	0	7,476
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	19,632	0	0	19,632
367	Reuse Meters and Installations	4,784	0	0	4,784
370	Receiving Wells	906,797	0	21,871	928,668
371	Pumping Equipment	1,528,925	429,714	65,165	2,023,805
374	Reuse Distribution Services	55,971	2,189	(2,500)	55,660
375	Reuse Transmission and Distribution System	1,601,406	0	0	1,601,406
380	Treatment and Disposal Equip	5,444,004	1,922,904	(37,902)	7,329,006
381	Plant Sewers	888,607	0	0	888,607
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	323,067	330,807	(323,067)	330,807
390	Office Furniture and Equip	55,583	57,798	(55,583)	57,798
391	Transportation Equipment	3,713	3,683	(3,713)	3,683
392	Stores Equipment	50,829	50,598	(50,829)	50,598
393	Tools, Shop and Garage Equip.	13,525	14,286	(13,525)	14,286
394	Laboratory Equipment	62,427	63,349	(62,427)	63,349
395	Power Operated Equipment	134,856	137,858	(134,856)	137,858
396	Communication Equipment	23,053	23,352	(23,053)	23,352
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	22,497,776	4,516,193	3,125,841	30,139,810

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

SYSTEM NAME: Lee / Lehigh

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 TREATMENT PLANT (i)	.4 TREATMENT & DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	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 X X X	X X X X X X X
352	Franchises	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	0	X X X X X X X
353	Land and Land Rights	X X X X X X X	12,285	0	53,542	0	0	20,931
354	Structures and Improvements	X X X X X X X	14,011	12,965	300,685	2,500	16,320	202,196
355	Power Generation Equipment	X X X X X X X	82,650	2,739	77,332	0	0	X X X X X X X
360	Collection Sewers - Force	X X X X X X X	3,783,088	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity	X X X X X X X	9,321,752	X X X X X X X	X X X X X X X 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	Special Collecting Structures	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 X X	X X X X X X X X	X X X X X X X
363	Services to Customers	X X X X X X X	2,696,040	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices	X X X X X X X	7,476	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
365	Flow Measuring Installations	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 X X	X X X X X X X X	X X X X X X X
366	Reuse Services	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 X X	X X X X X X X X	X X X X X X X
367	Reuse Meters and Installations	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 X X	X X X X X X X X	X X X X X X X
370	Receiving Wells	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment	X X X X X X X	X X X X X X X	928,668	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Services	X X X X X X X	X X X X X X X	1,616,922	X X X X X X X X	68,527	338,355	X X X X X X X
375	Reuse Transmission and Distribution System	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	55,660	X X X X X X X
380	Treatment and Disposal Equip	X X X X X X X	X X X X X X X	X X X X X X X	6,415,968	913,038	1,601,406	X X X X X X X
381	Plant Sewers	X X X X X X X	X X X X X X X	X X X X X X X	864,046	24,560	X X X X X X X X	X X X X X X X
382	Outfall Sewer Lines	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 X	X X X X X X X X	X X X X X X X
389	Other Plant and Misc. Equipment	0	X X X X X X X	0	0	0	0	X X X X X X X
390	Office Furniture and Equip	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	330,807
391	Transportation Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	57,798
392	Stores Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	3,683
393	Tools, Shop and Garage Equip.	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	50,598
394	Laboratory Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	14,286
395	Power Operated Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	63,349
396	Communication Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	137,858
397	Miscellaneous Equipment	X X X X X X X	X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	23,352
398	Other Tangible Plant	X X X X X X X	X X X X X X X	X X X X X X X	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
	Allocated General Plant	X X X X X X X	X X X X X X X	X X X X X X X	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
	Total Wastewater Plant	0	15,917,303	2,561,295	7,711,574	1,008,625	2,036,156	904,857

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

UTILITY NAME: FLORIDA WATER SERVICES, INC.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lee / Lehigh

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
374	Reuse Distribution Reservoirs	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	10.000/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: Florida Water Services, Corp.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lee / Lehigh

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	0	0	0	0
354	Structures and Improvements	(239,000)	16,870	0	16,870
355	Power Generation Equipment	65,195	8,136	0	8,136
360	Collection Sewers - Force	211,379	88,926	0	88,926
361	Collection Sewers - Gravity	2,957,287	189,840	21,429 (2)	211,268
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	480,814	52,015	0	52,015
364	Flow Measuring Devices	4,646	1,278	0	1,278
365	Flow Measuring Installations	0	0	0	0
366 *	Reuse Services	6,979	516	0	516
367	Reuse Meters and Installations	2,041	239	0	239
370	Receiving Wells	184,374	30,561	0	30,561
371	Pumping Equipment	543,164	98,766	0	98,766
374	Reuse Distribution Reservoir	24,816	3,103	0	3,103
375	Reuse Transmission and Distribution Mains	133,251	45,800	0	45,800
380	Treatment and Disposal Equip	2,207,613	354,694	0	354,694
381	Plant Sewers	104,042	25,414	0	25,414
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	222,406	43,832	225,482 (3)	269,315
391	Transportation Equipment	54,751	102	55,388 (3)	55,490
392	Stores Equipment	2,104	235	2,056 (3)	2,291
393	Tools, Shop and Garage Equip.	25,751	3,481	25,166 (3)	28,647
394	Laboratory Equipment	6,528	992	6,425 (3)	7,417
395	Power Operated Equipment	48,068	5,107	46,977 (3)	52,084
396	Communication Equipment	50,739	14,014	50,009 (3)	64,022
397	Miscellaneous Equipment	8,069	1,689	7,891 (3)	9,581
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	7,105,016	985,610	440,823	1,426,433

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

UTILITY NAME: Florida Water Services, Corp.

SYSTEM NAME: Lee / Lehigh

YEAR OF REPORT
DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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)
351/352	Organization Costs/Franchises	0	0	0	0	0
354	Structures and Improvements	225	(4)	(217)	(3)	(222,138)
355	Power Generation Equipment	0	0	0	0	73,331
360	Collection Sewers - Force	0	0	0	0	300,305
361	Collection Sewers - Gravity	0	0	0	0	3,168,555
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	532,829
364	Flow Measuring Devices	0	0	0	0	5,923
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	7,495
367	Reuse Meters and Installations	0	0	0	0	2,280
370	Receiving Wells	0	0	0	0	214,935
371	Pumping Equipment	19,110	0	0	0	622,821
374	Reuse Distribution Reservoir	2,500	0	0	0	25,419
375	Reuse Transmission and Distribution Mains	0	0	0	0	179,052
380	Treatment and Disposal Equip	27,196	0	14,231	(2)	2,520,880
381	Plant Sewers	0	0	0	0	129,456
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	22,759	(4)	0	(3)	254,678
390	Office Furniture and Equip	662	(4)	214,284	(3)	56,707
391	Transportation Equipment	0	(4)	52,872	(3)	53,534
392	Stores Equipment	116	(4)	2,104	(3)	2,291
393	Tools, Shop and Garage Equip.	912	(4)	25,751	(3)	28,531
394	Laboratory Equipment	0	(4)	6,484	(3)	6,549
395	Power Operated Equipment	0	(4)	48,068	(3)	52,084
396	Communication Equipment	57	(4)	50,317	(3)	64,387
397	Miscellaneous Equipment	0	(4)	8,063	(3)	9,586
398	Other Tangible Plant	0	(4)	0	(3)	0
	Total Depreciable Wastewater Plant In Service	73,537	0	421,956	495,492	8,035,956

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lee / Lehigh

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		7,289,373
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	854,147
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	740,648
Total Credits		1,594,794
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>8,884,167</u>

Explain all debits charged to Account 271 below:

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lee / Lehigh

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections	536	1,594 Average	854,147
Total Credits			<u>854,147</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	2,902,822
Debits during year: Accruals charge to Account 272 Other debits (specify):	336,959
Total Debits	336,959
Credits during year (specify):	
Total Credits	0
Balance end of year	<u>3,239,781</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lee / Lehigh

WASTEWATER 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>ANDROS ISLE APTS</u>		
GRAVITY MAINS	PROPERTY	1,999
	CASH RECEIVABLES	(350,870)
<u>CAPE CEMENT</u>		
GRAVITY MAINS	PROPERTY	2,850
<u>COPPERHEAD</u>		
FORCE MAINS	PROPERTY	122,377
GRAVITY MAINS	PROPERTY	162,699
SERVICES	PROPERTY	358,549
PUMPING EQUIPMENT	PROPERTY	187,464
<u>LAY NORRIS</u>		
GRAVITY MAINS	PROPERTY	3,250
<u>TIRE KINGDOM</u>		
GRAVITY MAINS	PROPERTY	833
<u>TOM KIDDY INDUSTRY</u>		
FORCE MAINS	PROPERTY	23,110
GRAVITY MAINS	PROPERTY	59,427
PUMPING EQUIPMENT	PROPERTY	61,977
<u>WALGREEN'S</u>		
FORCE MIANS	PROPERTY	3,794
<u>PARK PLACE CONDO</u>		
	CASH RECEIVABLES	1,364
<u>WOODBIDGE</u>		
	CASH RECEIVABLES	101,827
TOTAL CREDITS		<u><u>740,648</u></u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lee / Lehigh

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	2	2	768
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
521	Total Flat Rate Revenues	2	2	768
Measured Revenues:				
522.1	Residential Revenues	7,250	7,640	3,085,498
522.2	Commercial Revenues	290	298	699,095
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	1	3	(2,311)
522	Total Measured Revenues	7,541	7,941	3,782,283
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	1	1	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>7,544</u>	<u>7,944</u> (6)	<u>3,783,051</u>
Other Wastewater Revenues:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			356,995
	Unbilled Revenue			(12,131)
Total Other Wastewater Revenues				344,864
Total Wastewater Operating Revenues				4,127,916

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

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Lee / Lehigh

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
Reclaimed Water Sales				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues From Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues From Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>4,127,916</u>

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES OPERATIONS (d)	.2 COLLECTION EXPENSES MAINTENANCE (e)	.3 PUMPING EXPENSES OPERATIONS (f)	.4 PUMPING EXPENSES MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	473,814	73,986	9,893	13,921	44,683	121,711	85,455
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	79,419 (5)	14,997	2,005	2,822	9,057	24,671	17,322
710	Purchased Water	0	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
711	Sludge Removal	37,424	X X X X X	X X X X X	X X X X X	X X X X X	37,424	0
715	Purchased Power	215,512	0	0	77,978	0	133,602	0
716	Fuel for Power Purchased	0	0	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	139,841	0	0	0	0	139,841	0
720	Materials and Supplies	138,049	0	44,827	0	21,955	15,919	42,163
731	Contractual Services - Eng.	4,238	0	0	0	0	3,139	0
732	Contractual Services - Acct.	3,772	0	0	0	0	0	0
733	Contractual Services - Legal	22,251	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	99,278	0	0	0	0	0	0
736	Contractual Services - Other	31,727	3,968	0	0	0	98,870	0
741	Rental of Building/Real Property	7,593	0	0	0	0	0	10,604
742	Rental of Equipment	435	0	0	0	0	0	0
750	Transportation Expenses	16,690	0	0	0	28	1,080	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	27,103	0	0	0	0	0	0
758	Insurance - Workman's Compensation	8,675 (5)	1,068	143	201	645	1,758	1,234
759	Insurance - Other	104	0	0	0	0	0	0
760	Advertising Expense	1,224	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
766	Regulatory Commission Expenses	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
767	- Amortization of Rate Case Expense	.8,037	0	0	0	0	0	0
770	Regulatory Commission Expenses - Other	20,516	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Bad Debt Expense	180,108	107,592	148	0	0	0	0
	Miscellaneous Expenses							
	Total Wastewater Utility Expenses	1,515,811	201,611	57,017	94,921	76,369	578,015	156,778

UTILITY NAME: Florida Water Services, Corp.
 SYSTEM NAME: Lee / Lehigh

YEAR OF REPORT
 DECEMBER 31, 2002

WASTEWATER UTILITY EXPENSE MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	39,816	84,349				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	7,918	626				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	122	3,810				
716	Fuel for Power Purchased	0	0				
718	Chemicals	XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX
720	Materials and Supplies	4,724	8,462				
731	Contractual Services - Eng.	0	1,099				
732	Contractual Services - Acct.	0	3,772				
733	Contractual Services - Legal	0	22,251				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	408	0				
736	Contractual Services - Other		17,155				
741	Rental of Building/Real Property	1,274	6,319				
742	Rental of Equipment	94	341				
750	Transportation Expenses	199	15,384				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	27,103				
758	Insurance - Workman's Compensation	564	3,061				
759	Insurance - Other	0	104				
760	Advertising Expense	0	1,224	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	8,037				
770	Bad Debt Expense	20,516	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	31,685	40,682				
	Total Wastewater Utility Expenses	107,319	243,780	0	0	0	0

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant in Service	S-4(a)	\$767,342
	Less:		
	Nonused and Useful Plant (1)		0
108	Accumulated Depreciation	S-6(b)	394,239
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	65,149
252	Advances for Construction	F-21	0
	Subtotal		<u>\$307,954</u>
	Additions:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$18,761
	Subtotal		<u>\$326,715</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)		17,163
	Unamortized Extraordinary Retirement		
	Deferred Taxes		(23,232)
	Regulatory Asset		53,967
	Cwip		5,235
	WASTEWATER RATE BASE		\$379,848
	WASTEWATER OPERATING INCOME	S-3	9,398
	ACHIEVED RATE OF RETURN		<u>2.47%</u>

NOTES:

- (1) Estimate 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(b)	184,973
530	Less: Guaranteed Revenues (and AFPI)	S-9(a)	0
Net Operating Revenues			184,973
401	Operating Expenses	S-10(a)	124,320
403	Depreciation Expense	S-6(a)	33,301
	Less: Amortization of CIAC	S-8(a)	2,168
Net Depreciation Expense			31,133
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		8,324
408.11	Property Taxes		7,777
408.12	Payroll Taxes		4,140
408.13	Other Taxes and Licenses		9
408	Total Taxes Other Than Income		20,250
409.1	Income Taxes		(762)
410.1	Deferred Federal Income Taxes		717
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		
412.11	Investment Tax Credits Restored to Operating Income		(82)
Utility Operating Expenses			175,575
Utility Operating Income			9,398
530	Add Back: Guaranteed Revenues (and AFPI)	S-9(a)	0
413	Income From Utility Plant Leased to Others		0
414	Gains(Losses) From Disposition of Utility Property		0
420	Allowances for Funds Used During Construction		0
Total Utility Operating Income			<u>9,398</u>

SYSTEM NAME: Martin / Leilani Heights

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS/ TRANSFERS	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	0	0	0	0
352	Franchises	4,760	0	0	4,760
353	Land and Land Rights	19,352	(52)	0	19,300
354	Structures and Improvements	48,234	(154)	(520)	47,560
355	Power Generation Equipment	31,048	0	0	31,048
360	Collection Sewers - Force	152,340	0	0	152,340
361	Collection Sewers - Gravity	51,413	26,936	(6,780)	71,569
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	68,064	0	0	68,064
364	Flow Measuring Devices	1,438	0	0	1,438
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Installations	0	0	0	0
370	Receiving Wells	14,396	3,614	(2,891)	15,119
371	Pumping Equipment	99,246	14,368	(13,020)	100,593
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	0
380	Treatment and Disposal Equip	214,987	0	0	214,987
381	Plant Sewers	6,082	0	0	6,082
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Misc Equipment	0	0	0	0
390	Office Furniture and Equip	17,001	16,732	(17,001)	16,732
391	Transportation Equipment	2,925	2,923	(2,925)	2,923
392	Stores Equipment	195	186	(195)	186
393	Tools, Shop and Garage Equip.	2,675	2,559	(2,675)	2,559
394	Laboratory Equipment	712	723	(712)	723
395	Power Operated Equipment	3,285	3,204	(3,285)	3,204
396	Communication Equipment	7,097	6,973	(7,097)	6,973
397	Miscellaneous Equipment	1,213	1,181	(1,213)	1,181
398	Other Tangible Plant	0	0	0	0
	Allocated General Plant	0	0	0	0
	Total Wastewater Plant	746,464	79,193	(58,314)	767,342

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	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 X X X	X X X X X X X
352	Franchises	4,760	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 X X	X X X X X X X X	X X X X X X X
353	Land and Land Rights		7,396	0	10,846	0	0	1,059
354	Structures and Improvements		0	0	37,333	0	0	10,227
355	Power Generation Equipment		152,340	0	31,048	0	0	XXXXXXXXXX
360	Collection Sewers - Force		71,569	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
361	Collection Sewers - Gravity		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 X X X
362	Special Collecting Structures		68,064	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
363	Services to Customers		1,438	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
364	Flow Measuring Devices		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 X X X
365	Flow Measuring Installations			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
366	Reuse Services		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 X X X	X X X X X X X
367	Reuse Meters and Installations		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 X X X	X X X X X X X
370	Receiving Wells		X X X X X X X	15,119	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
371	Pumping Equipment		X X X X X X X	81,271	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
374	Reuse Distribution Reservoirs		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
375	Reuse Transmission and Distribution System		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X
380	Treatment and Disposal Equip		X X X X X X X	X X X X X X X	147,057	67,930	X X X X X X X	X X X X X X X
381	Plant Sewers		X X X X X X X	X X X X X X X	0	6,082	X X X X X X X	X X X X X X X
382	Outfall Sewer Lines		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	X X X X X X X
389	Other Plant and Misc Equipment		0	0	0	0	0	X X X X X X X
390	Office Furniture and Equip		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	16,732
391	Transportation Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,923
392	Stores Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	186
393	Tools, Shop and Garage Equip.		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	2,559
394	Laboratory Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	723
395	Power Operated Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	3,204
396	Communication Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	6,973
397	Miscellaneous Equipment		X X X X X X X	X X X X X X X	X X X X X X X X	X X X X X X X X	X X X X X X X X	1,181
398	Other Tangible Plant		X X X X X X X	X X X X X X X	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
	Allocated General Plant		X X X X X X X	X X X X X X X	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
	Total Wastewater Plant	4,760	300,807	96,391	226,284	93,334	0	45,767

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, 2002

SYSTEM NAME: Martin / Leilani Heights

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351/352	Organization Costs/Franchises	40	----	2.500%
354	Structures and Improvements	32	----	3.130%
355	Power Generation Equipment	20	----	5.000%
360	Collection Sewers - Force	30	----	3.330%
361	Collection Sewers - Gravity	45	----	2.220%
362	Special Collecting Structures	40	----	2.500%
363	Services to Customers	38	----	2.630%
364	Flow Measuring Devices	5	----	20.000%
365	Flow Measuring Installations	38	----	2.630%
366	Reuse Services	38	----	2.630%
367	Reuse Meters and Meter Installations	20	----	5.000%
370	Receiving Wells	30	----	3.330%
371	Pumping Equipment	18	----	5.560%
375	Reuse Transmission and Distribution	35	----	2.860%
380	Treatment and Disposal Equip	18	----	5.560%
381	Plant Sewers	35	----	2.860%
382	Outfall Sewer Lines	30	----	3.330%
389	Other Plant and Miscellaneous Equip	18	----	5.560%
390	Office Furniture and Equip	15/6	----	6.670/16.670 %
391	Transportation Equipment	6	----	16.670%
392	Stores Equipment	18	----	5.560%
393	Tools, Shop and Garage Equip.	16	----	6.250%
394	Laboratory Equipment	15	----	6.670%
395	Power Operated Equipment	12	----	8.330%
396	Communication Equipment	10	----	10.000%
397	Miscellaneous Equipment	15	----	6.670%
398	Other Tangible Plant	10	----	10.000%
	Allocated General Plant	VARIOUS	----	VARIOUS
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

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

YEAR OF REPORT
 DECEMBER 31, 2002

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351/352	Organization Costs/Franchises	2,170	119	0	119
354	Structures and Improvements	(11,025)	1,427	0	1,427
355	Power Generation Equipment	21,148	1,552	0	1,552
360	Collection Sewers - Force	91,107	5,073	0	5,073
361	Collection Sewers - Gravity	3,056	1,365	0	1,365
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	41,181	1,790	0	1,790
364	Flow Measuring Devices	464	288	0	288
365	Flow Measuring Installations	0	0	0	0
366	Reuse Services	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0
370	Receiving Wells	11,362	491	0	491
371	Pumping Equipment	57,129	5,556	0	5,556
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0
380	Treatment and Disposal Equip	142,799	11,953	0 (2)	11,953
381	Plant Sewers	3,734	174	0	174
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant and Miscellaneous Equipment	0	0	0	0
390	Office Furniture and Equip	11,704	2,217	11,405 (3)	13,622
391	Transportation Equipment	2,881	5	2,801 (3)	2,807
392	Stores Equipment	111	12	104 (3)	116
393	Tools, Shop and Garage Equip.	1,355	176	1,273 (3)	1,449
394	Laboratory Equipment	344	50	325 (3)	375
395	Power Operated Equipment	2,530	258	2,376 (3)	2,634
396	Communication Equipment	2,670	709	2,529 (3)	3,238
397	Miscellaneous Equipment	425	85	399 (3)	485
398	Other Tangible Plant	0	0	0 (3)	0
	Total Depreciable Wastewater Plant In Service	385,146	33,301	21,213	54,513

* 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, 2002

ANALYSIS OF ENTRIES IN WASTEWATER 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)
351/352	Organization Costs/Franchises	0	0	0	0	2,289
354	Structures and Improvements	11	(4)	(11)	(3)	(9,599)
355	Power Generation Equipment	0	0	0	0	22,700
360	Collection Sewers - Force	0	0	0	0	96,180
361	Collection Sewers - Gravity	6,780	0	0	6,780	(2,359)
362	Special Collecting Structures	0	0	0	0	0
363	Services to Customers	0	0	0	0	42,971
364	Flow Measuring Devices	0	0	0	0	752
365	Flow Measuring Installations	0	0	0	0	0
366	Reuse Services	0	0	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	0	0
370	Receiving Wells	2,891	0	0	2,891	8,963
371	Pumping Equipment	13,020	0	0	13,020	49,665
374	Reuse Distribution Reservoirs	0	0	0	0	0
375	Reuse Transmission and Distribution Mains	0	0	0	0	0
380	Treatment and Disposal Equip	0	0	0	0	154,752
381	Plant Sewers	0	0	0	0	3,908
382	Outfall Sewer Lines	0	0	0	0	0
389	Other Plant and Miscellaneous Equipment	1,151	(4)	11,293	(3)	12,881
390	Office Furniture and Equip	33	(4)	2,786	(3)	2,868
391	Transportation Equipment	0	(4)	111	(3)	116
392	Stores Equipment	6	(4)	1,355	(3)	1,443
393	Tools, Shop and Garage Equip.	46	(4)	341	(3)	331
394	Laboratory Equipment	0	(4)	2,530	(3)	2,634
395	Power Operated Equipment	3	(4)	2,649	(3)	3,257
396	Communication Equipment	0	(4)	424	(3)	485
397	Miscellaneous Equipment	0	(4)	0	(3)	0
398	Other Tangible Plant	0	(4)	0	(3)	0
Total Depreciable Wastewater Plant In Service		23,942	0	21,478	45,420	394,239

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

UTILITY NAME: FLORIDA WATER SERVICES

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Leilani Heights

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		63,369
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	S-8(a)	1,780
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	S-8(b)	0
Total Credits		1,780
Less debits charged during the year (All debits) charged during the year must be explained below)		0
Total Contributions in Aid of Construction		<u>65,149</u>

Explain all debits charged to Account 271 below:

None

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Leilani Heights

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Connections		AVERAGE	1,780
Total Credits			<u>1,780</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	16,593
Debits during year: Accruals charge to Account 272 Other debits (specify):	2,168
Total Debits	2,168
Credits during year (specify): physical inventory	0
Total Credits	0
Balance end of year	<u>* 18,761</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Leilani Heights

WASTEWATER 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)
NONE		0
TOTAL CREDITS		<u>0</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Leilani Heights

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	ENDING YEAR NO. CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES:				
Flat Rate Revenues:				
521.1	Residential Revenues	0	0	0
521.2	Commercial Revenues	0	0	0
521.3	Industrial Revenues	0	0	0
521.4	Revenues From Public Authorities	0	0	0
521.5	Multiple Family Dweling Revenues	0	0	0
521.6	Other Revenues	0	0	0
Total Flat Rate Revenues		0	0	0
Measured Revenues:				
522.1	Residential Revenues	391	392	177,930
522.2	Commercial Revenues	1	1	6,643
522.3	Industrial Revenues	0	0	0
522.4	Revenues from Public Authorities	0	0	0
522.5	Multiple Family Dwelling Revenues	0	0	0
Total Measured Revenues		<u>392</u>	<u>393</u>	<u>184,573</u>
523	Revenues From Public Authorities	0	0	0
524	Revenues From Other Systems	0	0	0
525	Interdepartmental Revenues	0	0	0
Total Wastewater Sales		<u>392</u>	<u>393</u> (6)	<u>184,573</u>
OTHER WASTEWATER REVENUES:				
530	Guaranteed Revenues			0
531	Sale of Sludge			0
532	Forfeited Discounts			0
534	Rents From Sewer Property			0
535	Interdepartmental Rents			0
536	Other Sewer Revenues (Including Allowance for Funds Prudently Invested or AFPI)			0
	Unbilled Revenue			400
Total Other Wastewater Revenues				400
Total Wastewater Operating Revenues				<u>184,973</u>

UTILITY NAME: FLORIDA WATER SERVICES, CORP.

YEAR OF REPORT
DECEMBER 31, 2002

SYSTEM NAME: Martin / Leilani Heights

WASTEWATER OPERATING REVENUES

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Revenues:				
540.1	Residential Reuse Revenues	0	0	0
540.2	Commercial Reuse Revenues	0	0	0
540.3	Industrial Reuse Revenues	0	0	0
540.4	Reuse Revenues from Public Authorities	0	0	0
540.5	Other Revenues	0	0	0
540	Total Flat Rate Reuse Revenues	0	0	0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	0	0	0
541.2	Commercial Reuse Revenues	0	0	0
541.3	Industrial Reuse Revenues	0	0	0
541.4	Reuse Revenues from Public Authorities	0	0	0
541	Total Measured Reuse Revenues	0	0	0
544	Reuse Revenues From Other Systems	0	0	0
Total Reclaimed Water Sales		0	0	0
Total Wastewater Operating Revenues				<u>184,973</u>

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2	3	4	5	6
			COLLECTION EXPENSES OPERATIONS (d)	COLLECTION EXPENSES MAINTENANCE (e)	PUMPING EXPENSES OPERATIONS (f)	PUMPING EXPENSES MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES MAINTENANCE (i)
701	Salaries and Wages - Employees	37,886	106	457	1,297	2,347	25,293	2,106
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	0	0	0	0	0
704	Employee Pensions and Benefits	6,839	(5)	93	263	476	5,127	427
710	Purchased Water	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
711	Sludge Removal	11,401	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
715	Purchased Power	14,046	0	0	2,972	X X X X X	10,875	X X X X X
716	Fuel for Power Purchased	135	135	X X X X X	0	X X X X X	0	X X X X X
718	Chemicals	3,265	0	0	0	0	3,265	0
720	Materials and Supplies	25,879	0	13,572	292	7,826	1,124	2,398
731	Contractual Services - Eng.	56	0	0	0	0	0	0
732	Contractual Services - Acct.	191	0	0	0	0	0	0
733	Contractual Services - Legal	1,125	0	0	0	0	0	0
734	Contractual Services - Management Fees	0	0	0	0	0	0	0
735	Contractual Services - Testing	3,868	0	0	0	0	3,848	0
736	Contractual Services - Other	5,327	0	0	0	0	4,446	14
741	Rental of Building/Real Property	384	0	0	0	0	0	0
742	Rental of Equipment	1,434	1,412	0	0	0	0	0
750	Transportation Expenses	788	0	0	0	0	0	0
756	Insurance - Vehicle	0	0	0	0	0	0	0
757	Insurance - General Liability	1,371	0	0	0	0	0	0
758	Insurance - Workman's Compensation	640	2	7	19	34	365	30
759	Insurance - Other	5	0	0	0	0	0	0
760	Advertising Expense	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 X	X X X X X
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	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
767	Regulatory Commission Expenses - Other	407	0	0	0	0	0	0
770	Bad Debt Expense	1,038	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
775	Miscellaneous Expenses	8,173	4,513	0	0	0	0	0
	Total Wastewater Utility Expenses	124,320	6,188	14,128	4,843	10,682	65,744	4,975

WASTEWATER EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCTS EXPENSES (i)	.8 ADMIN & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES MAINTENANCE (o)
701	Salaries and Wages - Employees	2,014	4,266				
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0	0				
704	Employee Pensions and Benefits	400	32				
710	Purchased Water	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
711	Sludge Removal	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
715	Purchased Power	6	193	XXXXXX	XXXXXX	XXXXXX	XXXXXX
716	Fuel for Power Purchased	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
718	Chemicals	0	0				
720	Materials and Supplies	239	428				
731	Contractual Services - Eng.	0	56				
732	Contractual Services - Accd.	0	191				
733	Contractual Services - Legal	0	1,125				
734	Contractual Services - Management Fees	0	0				
735	Contractual Services - Testing	21	0				
736	Contractual Services - Other	64	868				
741	Rental of Building/Real Property	5	320				
742	Rental of Equipment	10	17				
750	Transportation Expenses	0	778				
756	Insurance - Vehicle	0	0				
757	Insurance - General Liability	0	1,371				
758	Insurance - Workman's Compensation	29	155				
759	Insurance - Other	0	5				
760	Advertising Expense	0	62	XXXXXX	XXXXXX	XXXXXX	XXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	0	XXXXXX	XXXXXX	XXXXXX	XXXXXX
767	Regulatory Commission Expenses - Other	0	407				
770	Bad Debt Expense	1,038	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
775	Miscellaneous Expenses	1,603	2,058				
	Total Wastewater Utility Expenses	5,428	12,331	0	0	0	0