

**CLASS "A" OR "B"**  
**WATER and/or WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

**OF**

WS772-03-AR  
Ms. Nance Guth  
Crystal River Utilities, Inc.  
% AquaSource, Inc.  
6960 Professional Parkway East, #400  
Sarasota, FL 34240-8432

Submitted To The

STATE OF FLORIDA



REGISTRATION DIVISION

04 APR 22 AM 6:04

PUBLIC SERVICE COMMISSION

Crystal River Utilities, Inc.  
WS772 Polk  
WU787 Palm Beach  
WU766 Lake  
WS768 Sumter

**FOR THE**  
**YEAR ENDED DECEMBER 31, 2003**

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

*JAMES L. CARLSTEDT, C.P.A.*  
*JOHN H. CRONIN, JR., C.P.A.*  
*ROBERT H. JACKSON, C.P.A.*  
*ROBERT C. NIXON, C.P.A.*  
*JEANETTE SUNG, C.P.A.*  
*HOLLY M. TOWNER, C.P.A.*  
*REBECCA G. VOITLAIN, C.P.A.*  
*JAMES L. WILSON, C.P.A.*

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 33765-4419  
(727) 791-4020  
FACSIMILE  
(727) 797-3602  
e-Mail  
[cpas@cjnw.net](mailto:cpas@cjnw.net)

April 15, 2004

Officers & Directors  
Crystal River Utilities, Inc.

We have compiled the 2003 Annual Report of Crystal River Utilities, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

*Cronin, Jackson, Nixon & Wilson*

CRONIN, JACKSON, NIXON & WILSON

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

**Company: AquaSource Utilities-Crystal River (PSC)**

**For the Year Ended December 31, 2003**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5))	187,377	187,377	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	3,865	3,865	-
<b>Total Water Operating Revenue</b>	<b>\$ 191,242</b>	<b>\$ 191,242</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 191,242</b>	<b>\$ 191,242</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

**Company: AquaSource Utilities-Crystal River (PSC)**

**For the Year Ended December 31, 2003**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	38,661	38,661	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	-	-	-
Reclaimed Water Sales (540.1 - 544)	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 38,661</b>	<b>\$ 38,661</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 38,661</b>	<b>\$ 38,661</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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<b>WASTEWATER OPERATION SECTION</b>			
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**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

UTILITY NAME: Crystal River Utilities, Inc

<b>YEAR OF REPORT</b> <b>December 31, 2003</b>
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I HEREBY CERTIFY, to the best of my knowledge and belief:

- |              |              |  |
|--------------|--------------|--|
| YES<br>( X ) | NO<br>(    ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Citrus County Water and Wastewater Authority.  |
| YES<br>( X ) | NO<br>(    ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Citrus County Water and Wastewater Authority.  |
| YES<br>( X ) | NO<br>(    ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>( X ) | NO<br>(    ) | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

- |        |        |        |        |
|--------|--------|--------|--------|
| 1.     | 2.     | 3.     | 4.     |
| (    ) | (    ) | (    ) | (    ) |
| 1.     | 2.     | 3.     | 4.     |
| ( X )  | ( X )  | ( X )  | ( X )  |

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

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

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

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



ANNUAL REPORT OF

YEAR OF REPORT December 31, 2003
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Crystal River Utilities, Inc  
 (Exact Name of Utility)

County: Various

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

6960 Professional Parkway East  
 Suite 400  
 Sarasota, FL 34240

Telephone: ( 941 ) 907-7411

e-Mail Address: N/A

WEB Site: N/A

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

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

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

Telephone: ( 727 ) 791-4020

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

6960 Professional Parkway East  
 Suite 400  
 Sarasota, FL 34240

Telephone: ( 941 ) 907-7411

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

Cronin, Jackson, Nixon and Wilson, CPA's

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

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

Individual     
  Partnership     
  Sub S Corporation     
  1120 Corporation

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

	Name	Percent Ownership
1.	AquaSource Utility, Inc.	100.0 %
2.		%
3.		%
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

UTILITY NAME: Crystal River Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2003
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**DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION**

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

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

UTILITY NAME: Crystal River Utilities, Inc

**YEAR OF REPORT**  
December 31, 2003

**COMPANY PROFILE**

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

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

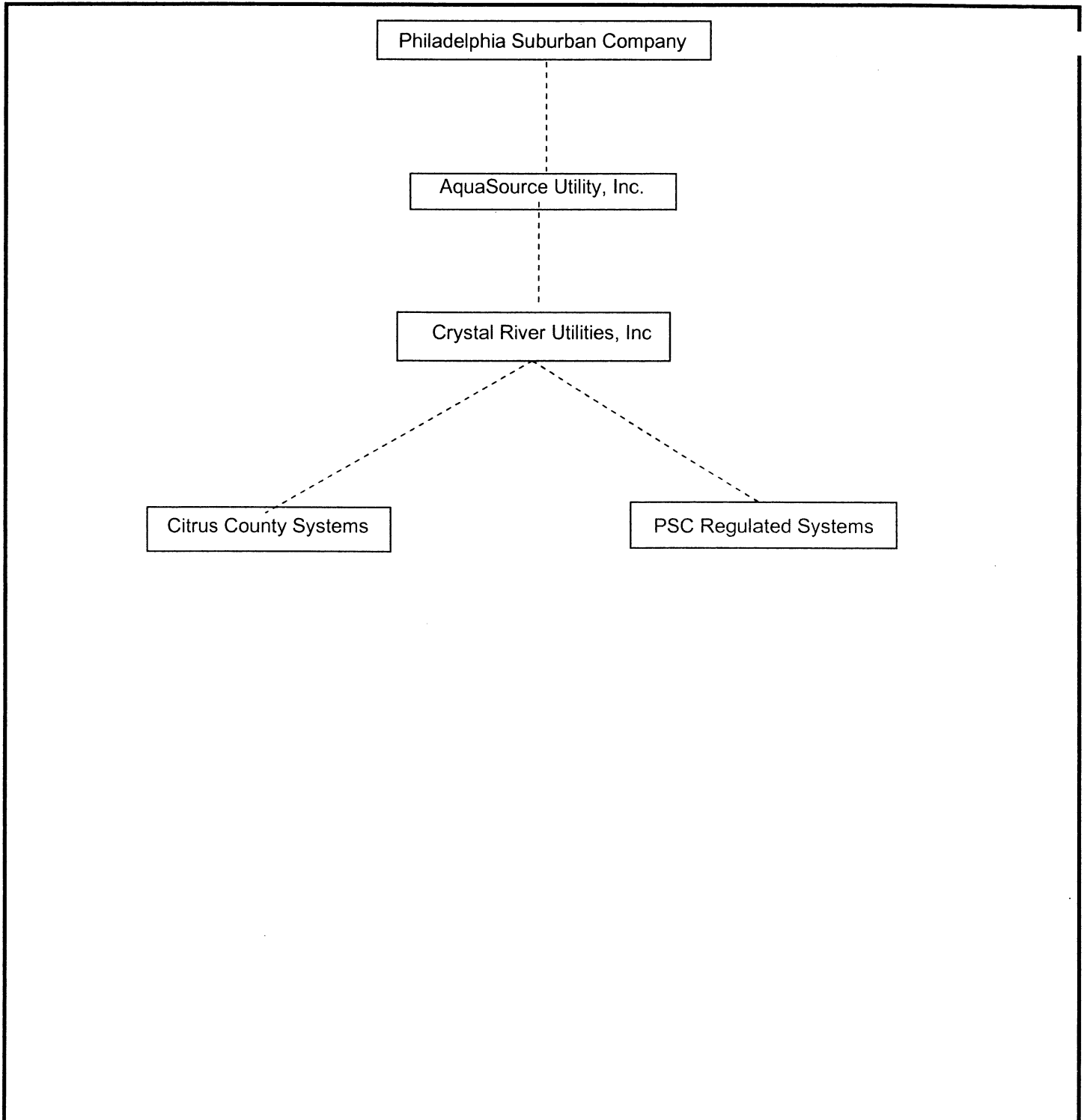
- A. Crystal River Utilities, Inc. was organized in 1995, and operates three water only systems within Citrus County (Meadows (including West Citrus and Kenwood). It also operates three water only systems (Lake Osborne, Haines Creek and Ravenswood) and two water and wastewater systems (Rosalie Oaks and The Woods) outside of Citrus county and regulated by the Florida Public Service Commission. On February 3, 2003, acquisition of the stock of the Utility's parent by Philadelphia Suburban Company was approved in Order No. PSC-03-0163-FOF-WS, Issued February 3, 2003. Transfer of the stock from DQE was completed in June, 2003
- B. Crystal River Utilities, Inc., provides water and wastewater service as listed in Item A (above).
- C. Crystal River Utilities is dedicated to providing quality water and wastewater services to its customers while earning a fair return on investment for its shareholders.
- D. The major operating divisions, and services provided are listed in Item A (above)
- E. Current growth is static, and future growth patterns are uncertain.
- F. After the acquisition of the stock of the Utility by Philadelphia Suburban, the unrecognized acquisition adjustment was written off to extraordinary loss.

UTILITY NAME: Crystal River Utilities, Inc

**YEAR OF REPORT**  
December 31, 2003

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

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





UTILITY NAME: Crystal River Utilities, Inc

**YEAR OF REPORT**  
December 31, 2003

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

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

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

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: Crystal River Utilities, Inc

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

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

UTILITY NAME: Crystal River Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2003
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**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	



UTILITY NAME: Crystal River Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2003
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
AquaSource, Inc	Management, accounting, supervision, labor	Open	P	\$ 49,222

UTILITY NAME: Crystal River Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2003
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

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

3. The columnar instructions follow:

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

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

**FINANCIAL**

**SECTION**

UTILITY NAME: Crystal River Utilities, Inc

**YEAR OF REPORT**  
**December 31, 2003**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 611,949	\$ 609,466
108-110	Less: Accumulated Depreciation and Amortization	F-8	(390,969)	(372,547)
Net Plant			220,980	236,919
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		272,730
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			220,980	509,649
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10	69,142	150,833
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments			69,142	150,833
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash			
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	38,072	41,242
145	Accounts Receivable from Associated Companies	F-12	167,713	812,953
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			205,785	854,195

\* Not Applicable for Class B Utilities

UTILITY NAME: Crystal River Utilities, Inc

**YEAR OF REPORT**  
**December 31, 2003**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14		
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits			
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 495,907</b>	<b>\$ 1,514,677</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 20	\$ 20
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		1,242,460	509,149
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(1,093,534)	(574,254)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital (Deficit)			148,946	(65,085)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt				
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		7,034	136
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	267,499	1,494,929
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		5,499	6,119
236	Accrued Taxes		15,058	21,078
237	Accrued Interest	F-19	383	272
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		
Total Current and Accrued Liabilities			295,473	1,522,534

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	219,448	214,728
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(167,960)	(157,500)
Total Net C.I.A.C.			51,488	57,228
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 495,907	\$ 1,514,677

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 209,439	\$ 229,903
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			209,439	229,903
401	Operating Expenses	F-3(b)	248,153	308,748
403	Depreciation Expense	F-3(b)	19,002	23,312
	Less: Amortization of CIAC	F-22	(10,025)	(10,460)
Net Depreciation Expense			8,977	12,852
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	182	182
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	19,460	17,984
409	Current Income Taxes	W/S-3	(20,219)	(21,727)
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			256,553	318,039
Net Utility Operating Income			(47,114)	(88,136)
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			(47,114)	(88,136)

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



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

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 191,242	\$ 38,661	N/A
N/A		
191,242	38,661	-
249,061	59,687	
15,268	8,044	
(6,236)	(4,224)	
9,032	3,820	-
182		
14,340	3,644	
(19,625)	(2,102)	
252,990	65,049	
(61,748)	(26,388)	
(61,748)	(26,388)	N/A

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ (47,114)	\$ (88,136)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		336	269
421	Miscellaneous Nonutility Revenue			223
426	Miscellaneous Nonutility Expenses		(61,777)	(54,812)
Total Other Income and Deductions			(61,441)	(54,320)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	717	345
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			717	345
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			(376,479)
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				(376,479)
NET INCOME			(109,272)	(519,280)

Explain Extraordinary Income:

---

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 407,121	\$ 142,741
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(296,338)	(94,631)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(148,606)	(70,842)
252	Advances for Construction	F-20		
Subtotal			(37,823)	(22,732)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	106,382	61,578
Subtotal			68,559	38,846
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		31,133	7,461
	Other (Specify):			
	Completed Construction not Classified		322	-
	_____			
	_____			
RATE BASE			\$ 100,014	\$ 46,307
NET UTILITY OPERATING INCOME			\$ (61,748)	\$ (26,388)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-- %	-- %

NOTES:

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





**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 407,121	\$ 142,741	N/A	\$ 549,862
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	61,765			61,765
106	Completed Construction Not Classified	322			322
<b>Total Utility Plant</b>		<b>\$ 469,208</b>	<b>\$ 142,741</b>	<b>N/A</b>	<b>\$ 611,949</b>

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
<b>Total Plant Acquisition Adjustment</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
115	Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
<b>Total Accumulated Amortization</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Acquisition Adjustments</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



UTILITY NAME: Crystal River Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2003
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

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

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

Report hereunder all special deposits carried in Accounts 132 and 133

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



UTILITY NAME: Crystal River Utilities, Inc

**YEAR OF REPORT**  
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**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123-127**

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): Investment in Citrus County Utilities	\$ 69,142	\$ 69,142
Total Investment In Associated Companies		\$ 69,142
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (ACCT. 125): N/A	\$ -	\$ -
Total Other Investments		\$ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
Total Special Funds		\$ -

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

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 38,927	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 38,927
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
_____		
_____		
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
_____	\$ -	
_____		
Total Notes Receivable		
Total Accounts and Notes Receivable		38,927
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ 235	
Add: Provision for uncollectables for current year	3,273	
Collections of accounts previously written off	-	
Utility accounts	-	
Others		
Total Additions	3,273	
Deduct accounts written off during year:		
Utility accounts	2,653	
Others		
Total accounts written off	2,653	
Balance end of year		855
Total Accounts and Notes Receivable - Net		\$ 38,072

UTILITY NAME: Crystal River Utilities, Inc

<b>YEAR OF REPORT</b> <b>December 31, 2003</b>
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Due from AquaSource	\$ 167,713
Total	\$ 167,713

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
	\$ -
Total	\$ -

UTILITY NAME: Crystal River Utilities, Inc

**YEAR OF REPORT**  
**December 31, 2003**

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
Report the net discount and expense or premium separately for each security issue.

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

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

Report each item separately.

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



UTILITY NAME: Crystal River Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2003
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		20
Shares issued and outstanding		20
Total par value of stock issued	\$ -	\$ 20
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

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

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

**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit)	\$ (574,254)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	_____
	Total Credits	_____
	Debits: _____	_____
	Total Debits	_____
435	Balance transferred from Income	(519,280)
436	Appropriations of Retained Earnings: _____	_____
	Total appropriations of Retained Earnings	_____
437	Dividends declared: Preferred stock dividends declared _____	_____
438	Common stock dividends declared _____	_____
	Total Dividends Declared	_____
	Year end Balance	(1,093,534)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings (Deficit)	\$ (1,093,534)

Notes to Statement of Retained Earnings:  
\_\_\_\_\_





**NOTES PAYABLE (ACCTS. 232 AND 234)**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Due to AquaSource	\$ 267,499
Total	\$ 267,499

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

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
None	\$ -		\$ -	\$ -	\$ -
Total Account No. 237.1	-				-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	272	427.4	345	234	383
Total Account 237.2	272		345	234	383
Total Account 237 (1)	\$ 272		\$ 345	\$ 234	\$ 383
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 345		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 345		

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

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



**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 146,986	\$ 67,742	N/A	\$ 214,728
Add credits during year:	1,620	3,100		4,720
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 148,606	\$ 70,842	\$ 70,842	\$ 219,448

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 100,145	\$ 57,355	N/A	\$ 157,500
Debits during year:	6,237	4,223		10,460
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 106,382	\$ 61,578		\$ 167,960

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

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

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

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	<u>F-3 (c)</u>	\$ <u>(519,280)</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		\$ <u>(519,280)</u>
Computation of tax:		
The tax return has not been prepared; however, a tax benefit was estimated for those companies with losses		

**WATER  
OPERATING  
SECTION**





UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 44,245
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(16,463)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(3,250)
252	Advances for Construction	F-20	
	Subtotal		<u>24,532</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	332
	Subtotal		<u>24,864</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,926
	Other (Specify): Completed Construction not Classified		322
	WATER RATE BASE		<u>\$ 28,112</u>
	UTILITY OPERATING INCOME	W-3	<u>\$ (8,614)</u>
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		<u>    --    </u> %

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

**YEAR OF REPORT**  
**December 31, 2003**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 152,879
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(106,924)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(90,171)
252	Advances for Construction	F-20	
	Subtotal		(44,216)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	62,347
	Subtotal		18,131
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,281
	Other (Specify):		-
	WATER RATE BASE		\$ 21,412
	UTILITY OPERATING INCOME	W-3	\$ (6,256)
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		-- %

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Ravenswood / Lake

**YEAR OF REPORT**  
**December 31, 2003**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 27,529
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(13,670)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(11,529)
252	Advances for Construction	F-20	
Subtotal			<u>2,330</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	11,139
Subtotal			<u>13,469</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		1,978
	Other (Specify):		-
WATER RATE BASE			<u>\$ 15,447</u>
UTILITY OPERATING INCOME			<u>\$ (4,562)</u>
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			<u>- -</u> %

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Haines Creek / Lake

<b>YEAR OF REPORT</b> <b>December 31, 2003</b>
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 46,713
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(31,665)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(23,603)
252	Advances for Construction	F-20	
	Subtotal		(8,555)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	16,872
	Subtotal		8,317
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,099
	Other (Specify):		-
	WATER RATE BASE		\$ 11,416
	UTILITY OPERATING INCOME	W-3	\$ (5,371)
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		-- %

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

**YEAR OF REPORT**  
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 135,755
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(127,616)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(20,053)
252	Advances for Construction	F-20	
	Subtotal		(11,914)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	15,692
	Subtotal		3,778
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		19,849
	Other (Specify):		-
	WATER RATE BASE		\$ 23,627
	UTILITY OPERATING INCOME	W-3	\$ (36,945)
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		- - %

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

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 15,058
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		15,058
401	Operating Expenses	W-10(a)	23,410
403	Depreciation Expense	W-6(a)	1,128
	Less: Amortization of CIAC	W-8(a)	(86)
	Net Depreciation Expense		1,042
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		678
408.11	Property Taxes		55
408.12	Payroll Taxes		568
408.13	Other Taxes & Licenses		21
408	Total Taxes Other Than Income		1,322
409.1	Income Taxes	F-16	(2,102)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		23,672
	Utility Operating Income (Loss)		(8,614)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (8,614)

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 21,646
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		21,646
401	Operating Expenses	W-10(a)	26,248
403	Depreciation Expense	W-6(a)	7,470
	Less: Amortization of CIAC	W-8(a)	(4,398)
	Net Depreciation Expense		3,072
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		974
408.11	Property Taxes		336
408.12	Payroll Taxes		774
408.13	Other Taxes & Licenses		16
408	Total Taxes Other Than Income		2,100
409.1	Income Taxes	F-16	(3,518)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		27,902
	Utility Operating Income (Loss)		(6,256)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (6,256)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 12,563
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		12,563
401	Operating Expenses	W-10(a)	15,824
403	Depreciation Expense	W-6(a)	1,033
	Less: Amortization of CIAC	W-8(a)	(183)
	Net Depreciation Expense		850
406	Amortization of Utility Plant Acquisition Adjustment	F-7	182
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		565
408.11	Property Taxes		258
408.12	Payroll Taxes		396
408.13	Other Taxes & Licenses		10
408	Total Taxes Other Than Income		1,229
409.1	Income Taxes	F-16	(960)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		17,125
	Utility Operating Income (Loss)		(4,562)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (4,562)



**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 20,595
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		20,595
401	Operating Expenses	W-10(a)	24,790
403	Depreciation Expense	W-6(a)	1,585
	Less: Amortization of CIAC	W-8(a)	(659)
	Net Depreciation Expense		926
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		927
408.11	Property Taxes		1,092
408.12	Payroll Taxes		605
408.13	Other Taxes & Licenses		25
408	Total Taxes Other Than Income		2,649
409.1	Income Taxes	F-16	(2,399)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		25,966
	Utility Operating Income (Loss)		(5,371)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (5,371)

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 121,380
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		121,380
401	Operating Expenses	W-10(a)	158,789
403	Depreciation Expense	W-6(a)	4,052
	Less: Amortization of CIAC	W-8(a)	(910)
	Net Depreciation Expense		3,142
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,462
408.11	Property Taxes		894
408.12	Payroll Taxes		571
408.13	Other Taxes & Licenses		113
408	Total Taxes Other Than Income		7,040
409.1	Income Taxes	F-16	(10,646)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		158,325
	Utility Operating Income (Loss)		(36,945)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (36,945)

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 14,135	\$ -	\$ (14,135)	\$ -
302	Franchises	251			251
303	Land and Land Rights	4,022			4,022
304	Structure and Improvements	11,061			11,061
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	4,500			4,500
310	Power Generation Equipment				
311	Pumping Equipment	8,987			8,987
320	Water Treatment Equipment	1,019	(1)		1,018
330	Distribution Reservoirs and Standpipes	4,860			4,860
331	Transmission and Distribution Mains				
333	Services	2,877			2,877
334	Meters and Meter Installations	87	(1)		86
335	Hydrants	6,454			6,454
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	129			129
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER PLANT</b>		\$ 58,382	\$ (2)	\$ (14,135)	\$ 44,245

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

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Rosalee Oaks / Polk

**YEAR OF REPORT**  
 December 31, 2003

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises	251	251				
303	Land and Land Rights	4,022			\$ 4,022		\$ -
304	Structure and Improvements	11,061			11,061		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains	4,500		4,500			
310	Power Generation Equipment						
311	Pumping Equipment	8,987		8,987			
320	Water Treatment Equipment	1,018			1,018		
330	Distribution Reservoirs and Standpipes	4,860				4,860	
331	Transmission and Distribution Mains						
333	Services	2,877				2,877	
334	Meters and Meter Installations	86				86	
335	Hydrants	6,454				6,454	
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment	129					129
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 44,245	\$ 251	\$ 13,487	\$ 16,101	\$ 14,277	\$ 129

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** The Woods / Sumter

**YEAR OF REPORT**  
**December 31, 2003**

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 2,939	\$ -	\$ (2,939)	\$ -
302	Franchises	535			535
303	Land and Land Rights				
304	Structure and Improvements	3,500			3,500
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	125			125
310	Power Generation Equipment				
311	Pumping Equipment	3,553			3,553
320	Water Treatment Equipment	13,653			13,653
330	Distribution Reservoirs and Standpipes	2,665	3,666		6,331
331	Transmission and Distribution Mains	2,774	1,045		3,819
333	Services				
334	Meters and Meter Installations	2,625			2,625
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	118,617			118,617
340	Office Furniture and Equipment	121			121
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	<b>TOTAL WATER PLANT</b>	\$ 151,107	\$ 4,711	\$ (2,939)	\$ 152,879

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

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** The Woods / Sumter

**YEAR OF REPORT**  
 December 31, 2003

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises	535	535				
303	Land and Land Rights			\$ -			\$ -
304	Structure and Improvements	3,500		3,500			
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains	125		125			
310	Power Generation Equipment						
311	Pumping Equipment	3,553		3,553			
320	Water Treatment Equipment	13,653			13,653		
330	Distribution Reservoirs and Standpipes	6,331				6,331	
331	Transmission and Distribution Mains	3,819				3,819	
333	Services						
334	Meters and Meter Installations	2,625				2,625	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment	118,617	118,617				
340	Office Furniture and Equipment	121					121
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 152,879	\$ 119,152	\$ 7,178	\$ 13,653	\$ 12,775	\$ 121

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Ravenswood / Lake

YEAR OF REPORT  
 December 31, 2003

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 5,019	\$ -	\$ (5,019)	\$ -
302	Franchises	816			816
303	Land and Land Rights	368			368
304	Structure and Improvements	5,777			5,777
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	2,635			2,635
320	Water Treatment Equipment	184			184
330	Distribution Reservoirs and Standpipes	7,839			7,839
331	Transmission and Distribution Mains	2,729			2,729
333	Services				
334	Meters and Meter Installations	7,116	1		7,117
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	64			64
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 32,547	\$ 1	\$ (5,019)	\$ 27,529

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

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Ravenswood / Lake

**YEAR OF REPORT**  
 December 31, 2003

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises	816	816				
303	Land and Land Rights	368		\$ -	368		\$ -
304	Structure and Improvements	5,777			5,777		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	2,635		2,635			
320	Water Treatment Equipment	184			184		
330	Distribution Reservoirs and Standpipes	7,839				7,839	
331	Transmission and Distribution Mains	2,729				2,729	
333	Services						
334	Meters and Meter Installations	7,117				7,117	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						64
340	Office Furniture and Equipment	64					
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 27,529	\$ 816	\$ 2,635	\$ 6,329	\$ 17,685	\$ 64



**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Haines Creek / Lake

**YEAR OF REPORT**  
**December 31, 2003**

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 3,620	\$ -	\$ (3,595)	\$ 25
302	Franchises	856			856
303	Land and Land Rights				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,902			1,902
308	Infiltration Galleries and Tunnels				
309	Supply Mains	800			800
310	Power Generation Equipment				
311	Pumping Equipment	3,258	2,130		5,388
320	Water Treatment Equipment	536			536
330	Distribution Reservoirs and Standpipes	3,102			3,102
331	Transmission and Distribution Mains	24,408			24,408
333	Services	645			645
334	Meters and Meter Installations	8,573			8,573
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	130			130
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	348			348
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	<b>TOTAL WATER PLANT</b>	\$ 48,178	\$ 2,130	\$ (3,595)	\$ 46,713

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

**YEAR OF REPORT**  
December 31, 2003

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Haines Creek / Lake

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 25	\$ 25				
302	Franchises	856	856				
303	Land and Land Rights						
304	Structure and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	1,902		1,902			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	800		800			
310	Power Generation Equipment						
311	Pumping Equipment	5,388		5,388			
320	Water Treatment Equipment	536		536			
330	Distribution Reservoirs and Standpipes	3,102			3,102		
331	Transmission and Distribution Mains	24,408			24,408		
333	Services	645			645		
334	Meters and Meter Installations	8,573			8,573		
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment	130					130
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	348					348
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 46,713	\$ 881	\$ 8,090	\$ 536	\$ 36,728	\$ 478

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT  
 December 31, 2003

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 7,618	\$ -	\$ (7,618)	\$ -
302	Franchises	750			750
303	Land and Land Rights				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	90,694			90,694
333	Services				
334	Meters and Meter Installations	25,359			25,359
335	Hydrants	4,457			4,457
339	Other Plant / Miscellaneous Equipment	13,806			13,806
340	Office Furniture and Equipment	689			689
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 143,373		\$ (7,618)	\$ 135,755

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

**YEAR OF REPORT**  
December 31, 2003

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Lake Osborne / Palm Beach

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises	750	750				
303	Land and Land Rights						
304	Structure and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment						
320	Water Treatment Equipment						
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains	90,694				90,694	
333	Services						
334	Meters and Meter Installations	25,359					
335	Hydrants	4,457					
339	Other Plant / Miscellaneous Equipment	13,806			13,806		689
340	Office Furniture and Equipment	689					
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 135,755	\$ 750		\$ 13,806	\$ 120,510	\$ 689

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	17	%	5.88 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes	33	%	3.03 %
331	Transmission and Distribution Mains		%	%
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants	40	%	2.50 %
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

**YEAR OF REPORT**  
**December 31, 2003**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	17	%	5.88 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes	33	%	3.03 %
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services		%	%
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment	20	%	5.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Ravenswood / Lake

**YEAR OF REPORT**  
**December 31, 2003**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	17	%	5.88 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes	33	%	3.03 %
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services		%	%
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Haines Creek / Lake

**YEAR OF REPORT**  
**December 31, 2003**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	27	%	3.70 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	32	%	3.13 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	17	%	5.88 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes	35	%	2.86 %
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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



UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

**YEAR OF REPORT**  
**December 31, 2003**

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 1,393	\$ -	\$ -	\$ -
302	Franchises	43	6		6
304	Structure and Improvements	11,061	0		
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	199	129		129
310	Power Generation Equipment				
311	Pumping Equipment	3,091	529		529
320	Water Treatment Equipment	386	60		60
330	Distribution Reservoirs and Standpipes	74	147		147
331	Transmission and Distribution				
333	Services	203	82		82
334	Meters and Meter Installations	3	5		5
335	Hydrants	242	161		161
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	33	9		9
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 16,728</b>	<b>\$ 1,128</b>	<b>\$ -</b>	<b>\$ 1,128</b>

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT  
 December 31, 2003

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ (1,393)	\$ -	\$ -	\$ (1,393)	\$ -
302	Franchises					49
304	Structure and Improvements					11,061
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					328
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					3,620
330	Distribution Reservoirs and Standpipes					446
331	Transmission and Distribution					221
333	Services					285
334	Meters and Meter Installations					8
335	Hydrants					403
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					42
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (1,393)	\$ -	\$ -	\$ (1,393)	\$ 16,463

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 290	\$ -	\$ -	\$ -
302	Franchises	67	13		13
304	Structure and Improvements	381	125		125
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains	2	4		4
310	Power Generation Equipment				
311	Pumping Equipment	831	209		209
320	Water Treatment Equipment	538	803		803
330	Distribution Reservoirs and	40	136		136
331	Transmission and Distribution	103	87		87
333	Services				
334	Meters and Meter Installations	221	154		154
335	Hydrants				
339	Other Plant and Miscellaneous	97,220	5,931		5,931
340	Office Furniture and Equipment	51	8		8
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 99,744</b>	<b>\$ 7,470</b>	<b>\$ -</b>	<b>\$ 7,470</b>

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT  
 December 31, 2003

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (290)	\$ -	\$ -	\$ (290)	\$ -
302	Franchises					80
304	Structure and Improvements					506
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					6
310	Power Generation Equipment					
311	Pumping Equipment					1,040
320	Water Treatment Equipment					1,341
330	Distribution Reservoirs and Standpipes					176
331	Transmission and Distribution					190
333	Services					
334	Meters and Meter Installations					375
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					103,151
340	Office Furniture and Equipment					59
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (290)	\$ -	\$ -	\$ (290)	\$ 106,924

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

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 520	\$ -	\$ -	\$ -
302	Franchises	124	20		20
304	Structure and Improvements	1,061	206		206
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	296	147		147
320	Water Treatment Equipment	184	0		0
330	Distribution Reservoirs and	3,847	238		238
331	Transmission and Distribution	2,729	0		0
333	Services				
334	Meters and Meter Installations	4,369	418		418
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	27	4		4
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 13,157</b>	<b>\$ 1,033</b>	<b>\$ -</b>	<b>\$ 1,033</b>

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Ravenswood / Lake

YEAR OF REPORT  
December 31, 2003

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (520)	\$ -	\$ -	\$ (520)	\$ -
302	Franchises					144
304	Structure and Improvements					1,267
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					443
320	Water Treatment Equipment					184
330	Distribution Reservoirs and Standpipes					4,085
331	Transmission and Distribution					2,729
333	Services					
334	Meters and Meter Installations					4,787
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					31
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (520)	\$ -	\$ -	\$ (520)	\$ 13,670

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

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 474	\$ -	\$ -	\$ -
302	Franchises	178	21		21
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,902	0		
308	Infiltration Galleries and				
309	Supply Mains	483	25		25
310	Power Generation Equipment				
311	Pumping Equipment	1,638	254		254
320	Water Treatment Equipment	536	0		
330	Distribution Reservoirs and	1,467	89		89
331	Transmission and Distribution	18,114	643	(1)	642
333	Services	9	18		18
334	Meters and Meter Installations	5,525	504		504
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	41	9		9
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	163	22		22
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 30,530</b>	<b>\$ 1,585</b>	<b>\$ (1)</b>	<b>\$ 1,584</b>

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



**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Haines Creek / Lake

**YEAR OF REPORT**  
**December 31, 2003**

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (449)	\$ -	\$ -	(449)	\$ 25
302	Franchises					199
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					1,902
308	Infiltration Galleries and Tunnels					
309	Supply Mains					508
310	Power Generation Equipment					
311	Pumping Equipment					1,892
320	Water Treatment Equipment					536
330	Distribution Reservoirs and Standpipes					1,556
331	Transmission and Distribution					18,756
333	Services					27
334	Meters and Meter Installations					6,029
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					50
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					185
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ (449)	\$ -	\$ -	(449)	\$ 31,665

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

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Lake Osborne / Palm Beach

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 751	\$ -	\$ -	\$ -
302	Franchises	124	19		19
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	86,318	2,385		2,385
333	Services				
334	Meters and Meter Installations	22,967	1,491		1,491
335	Hydrants	56	111		111
339	Other Plant and Miscellaneous	13,806	0		0
340	Office Furniture and Equipment	293	46		46
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 124,315</b>	<b>\$ 4,052</b>	<b>\$ -</b>	<b>\$ 4,052</b>

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT  
 December 31, 2003

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (751)	\$ -	\$ -	\$ (751)	\$ -
302	Franchises					143
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					88,703
333	Services					
334	Meters and Meter Installations					24,458
335	Hydrants					167
339	Other Plant / Miscellaneous Equipment					13,806
340	Office Furniture and Equipment					339
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (751)	\$ -	\$ -	\$ (751)	\$ 127,616

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













UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension fee	1	\$ 50	\$ 50
Meter Fees	4	200	800
			-
			-
Total Credits			\$ <u>850</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 245
Debits during year:	
Accruals charged to Account	87
Other Debits (specify):	
Total debits	87
Credits during year (specify):	
Total credits	
Balance end of year	\$ <u>332</u>



UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Ravenswood / Lake

**YEAR OF REPORT**  
**December 31, 2003**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Chapadity Charge	1	\$ 100.00	\$ 100
Meter Fees	1	300.00	300
	-	-	
	-	-	
Total Credits			\$ 400

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 10,956
Debits during year:	
Accruals charged to Account	183
Other Debits (specify):	
Total debits	183
Credits during year (specify):	
Rounding	
Total credits	
Balance end of year	\$ 11,139

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Haines Creek / Lake

**YEAR OF REPORT**  
**December 31, 2003**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Fees	1	\$ 90.00	\$ 90
Total Credits			\$ 90

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 16,213
Debits during year:	
Accruals charged to Account	659
Other Debits (specify):	
Total debits	659
Credits during year (specify):	
Total credits	
Balance end of year	\$ 16,872

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

**YEAR OF REPORT**  
**December 31, 2003**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Fees	1	\$ 150.00	\$ 150
Total Credits			\$ 150

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 14,782
Debits during year:	
Accruals charged to Account	910
Other Debits (specify):	
Total debits	910
Credits during year (specify):	
Total credits	
Balance end of year	\$ 15,692













UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	90	92	\$ 14,783
461.2	Metered Sales to Commercial Customers	-	-	
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	90	92	14,783
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	90	92	14,783
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			275
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 275
	Total Water Operating Revenues			\$ 15,058

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

**YEAR OF REPORT**  
**December 31, 2003**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	62	66	\$ 20,456
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	62	66	20,456
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	62	66	20,456
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,190
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,190
	Total Water Operating Revenues			\$ 21,646

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Ravenswood / Lake

**YEAR OF REPORT**  
**December 31, 2003**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	41	42	12,278
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	<b>Total Metered Sales</b>	<b>41</b>	<b>42</b>	<b>12,278</b>
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	<b>Total Fire Protection Revenue</b>			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	<b>Total Water Sales</b>	<b>41</b>	<b>42</b>	<b>12,278</b>
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			285
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	<b>Total Other Water Revenues</b>			<b>\$ 285</b>
	<b>Total Water Operating Revenues</b> NA - sold to Charlotte County			<b>\$ 12,563</b>

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Haines Creek / Lake

**YEAR OF REPORT**  
**December 31, 2003**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	105	105	\$ 19,965
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	105	105	19,965
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	105	105	19,965
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			630
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 630
	Total Water Operating Revenues			\$ 20,595

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

**YEAR OF REPORT**  
**December 31, 2003**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	467	465	\$ 119,475
461.2	Metered Sales to Commercial Customers		1	420
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	467	466	119,895
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	467	466	119,895
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,485
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,485
	Total Water Operating Revenues			\$ 121,380

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

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 7,420	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	673		
610	Purchased Water			
615	Purchased Power	410		
616	Fuel for Power Purchased			
618	Chemicals	97		
620	Materials and Supplies	274		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	560		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	4,896		
635	Contractual Services - Testing	1,991		
636	Contractual Services - Other	4,058		
641	Rental of Building/Real Property	383		
642	Rental of Equipment	58		
650	Transportation Expense	1,008		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense	87		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	243		
675	Miscellaneous Expenses	1,252		
Total Water Utility Expenses		\$ 23,410		



**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 7,420	\$ -	\$ -	\$ -	\$ -	\$ -
					673
410					
97					
56	218				
					560
					4,896
1,991					
	42	780	1,858	738	640
					383
					58
	1,008				
					87
				243	
					1,252
\$ 9,974	\$ 1,268	\$ 780	\$ 1,858	\$ 981	\$ 8,549

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 10,121	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	984		
610	Purchased Water			
615	Purchased Power	914		
616	Fuel for Power Purchased			
618	Chemicals	487		
620	Materials and Supplies	194		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	3,309		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	3,512		
635	Contractual Services - Testing	2,206		
636	Contractual Services - Other	2,269		234
641	Rental of Building/Real Property	275		
642	Rental of Equipment	42		
650	Transportation Expense	858		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense	13		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	201		
675	Miscellaneous Expenses	863		
Total Water Utility Expenses		\$ 26,248		\$ 234

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ 10,121	\$ -
					984
914					
487					
40	154				
					3,309
					3,512
2,206					
	30	851	256	554	344
					275
	858				42
					13
				201	
					863
\$ 3,647	\$ 1,042	\$ 851	\$ 256	\$ 10,876	\$ 9,342

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 5,170	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	449		
610	Purchased Water			
615	Purchased Power	802		
616	Fuel for Power Purchased			
618	Chemicals	148		
620	Materials and Supplies	136		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	224		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	2,235		
635	Contractual Services - Testing	2,046		
636	Contractual Services - Other	3,209		102
641	Rental of Building/Real Property	175		
642	Rental of Equipment	27		
650	Transportation Expense	534		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense	8		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	125		
675	Miscellaneous Expenses	536		
Total Water Utility Expenses		\$ 15,824		\$ 102

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ 4,696	\$ 474
					449
802					
148					
26	110				
					224
					2,235
2,046					
	19	1,696	817	356	219
					175
					27
					534
					8
				125	
					536
\$ 3,022	\$ 129	\$ 1,696	\$ 817	\$ 5,177	\$ 4,881

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 7,913	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	621		
610	Purchased Water			
615	Purchased Power	1,006		
616	Fuel for Power Purchased			
618	Chemicals	276		
620	Materials and Supplies	299		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	672		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	5,587		
635	Contractual Services - Testing	2,429		
636	Contractual Services - Other	2,664		102
641	Rental of Building/Real Property	438		
642	Rental of Equipment	66		
650	Transportation Expense	1,156		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense	20		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	294		
675	Miscellaneous Expenses	1,349		
Total Water Utility Expenses		\$ 24,790		\$ 102

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ 7,686	\$ 227
					621
1,006					
276					
64	235				
					672
					5,587
2,429					
	48	992		975	547
					438
					66
					1,156
					20
				294	
					1,349
\$ 3,775	\$ 283	\$ 992		\$ 8,955	\$ 10,683

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 7,466	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	838		
610	Purchased Water	80,681	80,681	
615	Purchased Power	93		
616	Fuel for Power Purchased			
618	Chemicals			
620	Materials and Supplies	1,287		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	2,799		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	24,797		
635	Contractual Services - Testing	27		
636	Contractual Services - Other	26,260		
641	Rental of Building/Real Property	1,942		
642	Rental of Equipment	295		
650	Transportation Expense	4,435		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense	90		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	1,349		
675	Miscellaneous Expenses	6,430		
Total Water Utility Expenses		\$ 158,789	\$ 80,681	



**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ 7,466	\$ -
					838
93					
286	1,001				
					2,799
					24,797
27					
	11,898	329	246	11,357	2,430
					1,942
					295
					4,435
					90
				1,349	
					6,430
\$ 406	\$ 12,899	\$ 329	\$ 246	\$ 20,172	\$ 44,056

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		690	35	655	175
February		280	14	266	294
March		261	13	248	216
April		275	14	261	211
May		277	14	263	292
June		248	12	236	167
July		195	10	185	146
August		224	11	213	160
September		273	14	259	185
October		378	19	359	226
November		272	14	258	224
December		316	16	300	242
Total for year	N/A	3,689	186	3,503	2,538

If water is purchased for resale, indicate the following:

Vendor N/A

Point of deliver N/A

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	20,000	11,000	Aquifer

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		370	19	351	229
February		310	16	294	340
March		302	15	287	179
April		316	16	300	209
May		317	16	301	249
June		290	15	275	178
July		306	15	291	211
August		306	15	291	198
September		328	16	312	269
October		369	18	351	246
November		372	19	353	210
December		438	22	416	234
Total for year		4,024	202	3,822	2,752

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of deliver N/A

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	14,400	10,000	Aquifer

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		283	14	269	206
February		245	12	233	262
March		301	15	286	148
April		451	23	428	220
May		468	23	445	425
June		313	16	297	287
July		322	16	306	247
August		349	17	332	251
September		327	16	311	240
October		331	17	314	324
November		332	17	315	220
December		281	14	267	320
Total for year	N/A	4,003	200	3,803	3,150

If water is purchased for resale, indicate the following:

Vendor N/A

Point of deliver N/A

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Wells	100,000	13,000	Aquifer

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		559		559	605
February		443		443	589
March		605		605	371
April		641		641	643
May		750		750	816
June		472		472	555
July		498		498	423
August		466		466	503
September		466		466	447
October		482		482	432
November		505		505	421
December		496		496	456
Total for year		6,383		6,383	6,261

If water is purchased for resale, indicate the following:

Vendor City of Lakeland  
 Point of deliver N/A

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	20,000	15,000	Aquifer

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	3,736		187	3,549	3,752
February	3,806		190	3,616	3,823
March	3,819		191	3,628	3,565
April	4,983		249	4,734	4,212
May	4,546		227	4,319	4,449
June	4,981		249	4,732	3,732
July	3,749		187	3,562	3,996
August	4,082		204	3,878	4,244
September	4,082		204	3,878	3,730
October	4,303		215	4,088	3,813
November	4,208		210	3,998	3,629
December	3,918		196	3,722	3,904
Total for year	50,213		2,509	47,704	46,849

If water is purchased for resale, indicate the following:  
 Vendor City of Lake Worth  
 Point of delivery Michigan Drive

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Purchased from Lake Worth	N/A	139,000	Purchased

UTILITY NAME: Crystal River Utilities, Inc  
SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

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

Permitted Capacity of Plant (GPD):	<u>20,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Chlorination</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer <u>N/A</u>
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet):	<u>N/A</u> Manufacturer <u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u> Manufacturer <u>N/A</u>

UTILITY NAME: Crystal River Utilities, Inc  
SYSTEM NAME / COUNTY: Summit Chase / Sumter

**YEAR OF REPORT**  
**December 31, 2003**

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

Permitted Capacity of Plant (GPD):	<u>15,000</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Aeration</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer	<u>N/A</u>
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>



UTILITY NAME: Crystal River Utilities, Inc  
SYSTEM NAME / COUNTY: Ravenswood / Lake

**YEAR OF REPORT**  
**December 31, 2003**

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

Permitted Capacity of Plant (GPD): 100,000

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

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

**LIME TREATMENT**

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

**FILTRATION**

Type and size of area:

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

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



UTILITY NAME: Crystal River Utilities, Inc  
SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

**YEAR OF REPORT**  
**December 31, 2003**

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

Permitted Capacity of Plant (GPD):	<u>Purchased</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Lake Worth Meter</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>N/A</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer	<u>N/A</u>
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	92	92
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				92

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

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

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

<p>ERC Calculation:</p> <p>ERC =      2,538 gallons, divided by                         350 gallons per day                         <u>365</u> days</p> <p>                 <u>19.9</u> ERC's</p>
---

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	66	66
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				66

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:
ERC = 2,752 gallons, divided by
350 gallons per day
_____ 365 days
<u>21.5</u> ERC's

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Ravenswood / Lake

**YEAR OF REPORT**  
**December 31, 2003**

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	42	42
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				42

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:
ERC = 3,150 gallons, divided by
350 gallons per day
_____ 365 days
 _____ 24.7 ERC's

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Haines Creek / Lake

YEAR OF REPORT  
 December 31, 2003

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	105	105
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				105

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

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

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

ERC =	6,261 gallons, divided by
	350 gallons per day
	<u>365 days</u>
	49.0 ERC's

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT  
 December 31, 2003

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	458	458
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				484

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:
ERC = 46,849 gallons, divided by
350 gallons per day
_____ 365 days
<u>366.7</u> ERC's



UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>92</u>
2. Maximum number of ERC's * which can be served.	<u>92</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>92</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>92</u>
5. Estimated annual increase in ERC's *.	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>None</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>FL5080239</u>
12. Water Management District Consumptive Use Permit #	<u>Unknown</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

UTILITY NAME: Crystal River Utilities, Inc  
SYSTEM NAME / COUNTY: The Woods / Sumter

**YEAR OF REPORT**  
**December 31, 2003**

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>66</u>
2. Maximum number of ERC's * which can be served.	<u>66</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>66</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>66</u>
5. Estimated annual increase in ERC's * .	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>None</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>FL 6600347</u>
12. Water Management District Consumptive Use Permit #	<u>Unknown</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Ravenswood / Lake

**YEAR OF REPORT**  
**December 31, 2003**

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>42</u>
2. Maximum number of ERC's * which can be served.	<u>42</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>42</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>42</u>
5. Estimated annual increase in ERC's *.	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	
<u></u>	
7. Attach a description of the fire fighting facilities.	
<u></u>	
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. <u>None</u>	
9. When did the company last file a capacity analysis report with the DEP?	
<u>N/A</u>	
10. If the present system does not meet the requirements of DEP rules:	
<u>N/A</u>	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	
<u>N/A</u>	
c. When will construction begin?	
<u>N/A</u>	
d. Attach plans for funding the required upgrading.	
<u>N/A</u>	
e. Is this system under any Consent Order of the DEP?	
<u>N/A</u>	
11. Department of Environmental Protection ID #	<u>FL 3351062</u>
12. Water Management District Consumptive Use Permit #	<u>Unknown</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>
<u></u>	
<u></u>	

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Haines Creek / Lake

**YEAR OF REPORT**  
**December 31, 2003**

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>105</u>
2. Maximum number of ERC's * which can be served.	<u>119</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>119</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>119</u>
5. Estimated annual increase in	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>None</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	<u>N/A</u>
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FL 3350481</u>
12. Water Management District Consumptive Use Permit #	<u>N/A</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

**YEAR OF REPORT**  
**December 31, 2003**

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>484</u>
2. Maximum number of ERC's * which can be served.	<u>484</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>484</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>484</u>
5. Estimated annual increase in ERC's *.	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>None</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	<u>N/A</u>
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FL 4500768</u>
12. Water Management District Consumptive Use Permit #	<u>N/A</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

**WASTEWATER  
OPERATING  
SECTION**



**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)	\$ 32,737
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(5,091)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(8,700)
252	Advances for Construction	F-20	
	Subtotal		18,946
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	743
	Subtotal		19,689
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,185
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 23,874
	UTILITY OPERATING INCOME	S-3	\$ (12,933)
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			-- %

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



**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)	\$ 110,004
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(89,540)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(62,142)
252	Advances for Construction	F-20	
	Subtotal		(41,678)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	60,835
	Subtotal		19,157
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,276
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 22,433
	UTILITY OPERATING INCOME	S-3	\$ (13,455)
EVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate			--

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

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 21,380
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		21,380
401	Operating Expenses	S-10(a)	33,479
403	Depreciation Expense	S-6(a)	1,405
	Less: Amortization of CIAC	S-8(a)	(232)
	Net Depreciation Expense		1,173
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		962
408.11	Property Taxes		114
408.12	Payroll Taxes		665
408.13	Other Taxes & Licenses		22
408	Total Taxes Other Than Income		1,763
409.1	Income Taxes	F-16	(2,102)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		34,313
	Utility Operating Income (Loss)		(12,933)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (12,933)

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 17,281
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		17,281
401	Operating Expenses	S-10(a)	26,208
403	Depreciation Expense	S-6(a)	6,639
	Less: Amortization of CIAC	S-8(a)	(3,992)
	Net Depreciation Expense		2,647
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		778
408.11	Property Taxes		416
408.12	Payroll Taxes		672
408.13	Other Taxes & Licenses		15
408	Total Taxes Other Than Income		1,881
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		30,736
	Utility Operating Income (Loss)		(13,455)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (13,455)

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 3,947	\$ -	\$ (3,947)	\$ -
352	Franchises	251			251
353	Land and Land Rights				
354	Structure and Improvements	3,568	1,932		5,500
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	8,551			8,551
362	Special Collecting Structures				
363	Services to Customers	1,599			1,599
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	8,963			8,963
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	6,794	1,048		7,842
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	31			31
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 33,704	\$ 2,980	\$ (3,947)	\$ 32,737

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
 Note (1) Adjust prior year balance

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	251						
353	Land and Land Rights							
354	Structure and Improvements		5,500					
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		8,551					
362	Special Collecting Structures							
363	Services to Customers		1,599					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			8,963				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				7,842			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							31
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 251	\$ 15,650	\$ 8,963	\$ 7,842	\$ -	\$ -	\$ 31

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT  
 December 31, 2003

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 11,134	\$ -	\$ (11,134)	\$ -
352	Franchises	427			427
353	Land and Land Rights	7,500			7,500
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	3,375			3,375
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	3,554	(1)		3,553
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	3,455			3,455
381	Plant Sewers	837			837
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	90,757			90,757
390	Office Furniture & Equipment	100			100
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 121,139	\$ (1)	\$ (11,134)	\$ 110,004

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

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** The Woods / Sumter

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	427						
353	Land and Land Rights				7,500			
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		3,375					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			3,553				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				3,455			
381	Plant Sewers				837			
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment				90,757			100
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 427	\$ 3,375	\$ 3,553	\$ 102,549	\$ -	\$ -	\$ 100

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

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	30	%	3.33 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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



**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	25	%	4.00 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements		%	%
355	Power Generation Equipment		%	%
360	Collection Sewers - Force		%	%
361	Collection Sewers - Gravity	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers	15	%	6.67 %
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	15	%	6.67 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT  
 December 31, 2003

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 389	\$ -	\$ -	\$ -
352	Franchises	37	6		6
354	Structure and Improvements	59	151		151
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	294	214		214
362	Special Collecting Structures				
363	Services to Customers	69	46		46
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs	1,215	498		498
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	2,004	488		488
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	8	2		2
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 4,075	\$ 1,405	\$ -	\$ 1,405

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ (389)	\$ -	\$ -	\$ (389)	
352	Franchises					43
354	Structure and Improvements					210
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					508
362	Special Collecting Structures					
363	Services to Customers					115
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					1,713
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					2,492
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					10
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ (389)	\$ -	\$ -	\$ (389)	\$ 5,091

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT  
 December 31, 2003

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 1,097	\$ -	\$ -	\$ -
352	Franchises	69	11		11
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	42	84		84
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	99	198		198
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	115	230		230
381	Plant Sewers	28	56		56
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	82,505	6,053		6,053
390	Office Furniture & Equipment	43	7		7
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 83,998	\$ 6,639		\$ 6,639

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

UTILITY NAME Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT  
 December 31, 2003

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ (1,097)	\$ -	\$ -	\$ (1,097)	80
352	Franchises					
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					126
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					297
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					345
381	Plant Sewers					84
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					88,558
390	Office Furniture & Equipment					50
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ (1,097)	\$ -	\$ -	\$ (1,097)	\$ 89,540

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 6,600
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	2,100
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		2,100
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 8,700

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

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**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
	Measured Revenues:			
522.1	Residential Revenues	90	92	\$ 21,380
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	90	92	21,380
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	90	92	\$ 21,380
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 21,380

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

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
	Measured Revenues:			
522.1	Residential Revenues	58	62	\$ 17,281
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	58	62	17,281
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	58	62	\$ 17,281
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 17,281

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT  
 December 31, 2003

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 8,693	\$ -	\$ -	\$ -	\$ -	\$ 8,282	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	606						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	2,660					2,660	
715	Purchased Power	2,161					2,161	
716	Fuel for Power Purchased							
718	Chemicals	1,919					1,919	
720	Materials and Supplies	494					329	165
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	560						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	4,896						
735	Contractual Services - Testing	581					581	
736	Contractual Services - Other	7,919	(20)				6,043	497
741	Rental of Building/Real Property	383						
742	Rental of Equipment	58						
750	Transportation Expense	1,052						
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp.							
759	Insurance - Other							
760	Advertising Expense	18						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	260						
775	Miscellaneous Expenses	1,219						
	Total Wastewater Utility Expenses	\$ 33,479	\$ (20)	\$ -	\$ -	\$ -	\$ 21,975	\$ 662



UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT  
 December 31, 2003

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	411	\$ -			
703	Salaries and Wages - Officers, Directors and Majority Stockholders		606				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		560				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees		4,896				
735	Contractual Services - Testing						
736	Contractual Services - Other	738	661				
741	Rental of Building/Real Property		383				
742	Rental of Equipment		58				
750	Transportation Expense		1,052				
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						
759	Insurance - Other						
760	Advertising Expense		18				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	260	1,219				
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$ 998	\$ 9,864	\$ -	\$ -	\$ -	\$ -

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 8,791	\$ -	\$ -	\$ -	\$ -	\$ 7,972	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	684						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	1,663					1,663	
715	Purchased Power	1,976					1,976	
716	Fuel for Power Purchased							
718	Chemicals	1,616					1,616	
720	Materials and Supplies	184					146	38
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	392						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	3,299						
735	Contractual Services - Testing	553					553	
736	Contractual Services - Other	4,936		1,262		422	2,347	28
741	Rental of Building/Real Property	258						
742	Rental of Equipment	39						
750	Transportation Expense	810						
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp.							
759	Insurance - Other							
760	Advertising Expense	12						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	181						
775	Miscellaneous Expenses	814						
	Total Wastewater Utility Expenses	\$ 26,208	\$ -	\$ 1,262	\$ -	\$ 422	\$ 16,273	\$ 66

**UTILITY NAME:** Crystal River Utilities, Inc  
**SYSTEM NAME / COUNTY:** The Woods / Sumter

**WASTEWATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION OPERATIONS EXPENSES (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ 819	\$ -			\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		684				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		392				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees		3,299				
735	Contractual Services - Testing						
736	Contractual Services - Other	554	323				
741	Rental of Building/Real Property		258				
742	Rental of Equipment		39				
750	Transportation Expense		810				
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						
759	Insurance - Other						
760	Advertising Expense		12				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	181					
775	Miscellaneous Expenses		814				
	Total Wastewater Utility Expenses	\$ 735	\$ 7,450				

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT  
 December 31, 2003

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	92	92
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				92

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

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:	(	4,315,000	/ 365 days ) / 280 gpd =	42
		(total gallons treated)		

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT  
 December 31, 2003

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

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

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

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:	(	3,305,800	/ 365 days ) / 280 gpd =	32
		(total gallons treated)		

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

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

Permitted Capacity	55,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Custom		
Type (2)	Extended Air		
Hydraulic Capacity	15,000		
Average Daily Flow	11,822		
Total Gallons of Wastewater Treated	4,315,000		
Method of Effluent Disposal	Percolation Ponds		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

**YEAR OF REPORT**  
**December 31, 2003**

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

Permitted Capacity	15,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Marolf		
Type (2)	Extended Air		
Hydraulic Capacity	15,000		
Average Daily Flow	9,057		
Total Gallons of Wastewater Treated	3,305,800		
Method of Effluent Disposal	Percolation Ponds		

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

UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

**YEAR OF REPORT**  
**December 31, 2003**

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve	<u>92</u>
2. Maximum number of ERC's * which can be served	<u>92</u>
3. Present system connection capacity (in ERC's *) using existing line	<u>92</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>92</u>
5. Estimated annual increase in ERC's *.	<u>None - Built out</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with the requirements?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrade.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>DO 53-249285</u>

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



UTILITY NAME: Crystal River Utilities, Inc  
 SYSTEM NAME / COUNTY: The Woods / Sumter

<b>YEAR OF REPORT</b> <b>December 31, 2003</b>
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**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve	<u>62</u>
2. Maximum number of ERC's * which can be served	<u>65</u>
3. Present system connection capacity (in ERC's *) using existing line	<u>65</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>65</u>
5. Estimated annual increase in ERC's *.	<u>None - Built out</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed	<u>No</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse	<u>No</u>
If so, what are the utility's plans to comply with the requirements	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin	<u>N/A</u>
d. Attach plans for funding the required upgrade	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>DO 53-249285</u>

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