

OFFICIAL COPY
Public Service Commission
Do Not Remove from this Office

CLASS "A" OR "B"

WATER and/or WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

WU766-04-AR; WS768-04-AR; WS772-04-AR; WU787-04-AR

Crystal River Utilities, Inc.

d/b/a Aqua Utilities Florida, Inc.

Exact Legal Name of Respondent

Various

Certificate Numbers

Submitted To The

STATE OF FLORIDA



05 APR 19 PM 9:49
ECONOMIC REGULATION
PUBLIC SERVICE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2004

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

JAMES L. CARLSTEDT, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
PAUL E. DECHARIO, 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. VOITILEIN, 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@cinw.net

April 4, 2005

Officers & Directors
Crystal River Utilities, Inc.
d/b/a Aqua Utilities Florida, Inc.

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

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

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

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

EXECUTIVE

SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Crystal River Utilities, Inc. d/b/a Aqua Utilities Florida, Inc.

YEAR OF REPORT December 31, 2004

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES NO
 (X) () 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
 (X) () 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO
 (X) () 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 NO
 (X) () 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.
 (X) (X) (X) (X)

Richard D. Hughes *
 (signature of the chief executive officer of the utility)

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

James Chukman 4/4/05 *
 (signature of the chief financial officer of the utility)

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

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2004

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.	Aqua America	100.0	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT
December 31, 2004

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

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

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

UTILITY NAME: Crystal River Utilities, Inc.

COMPANY PROFILE

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

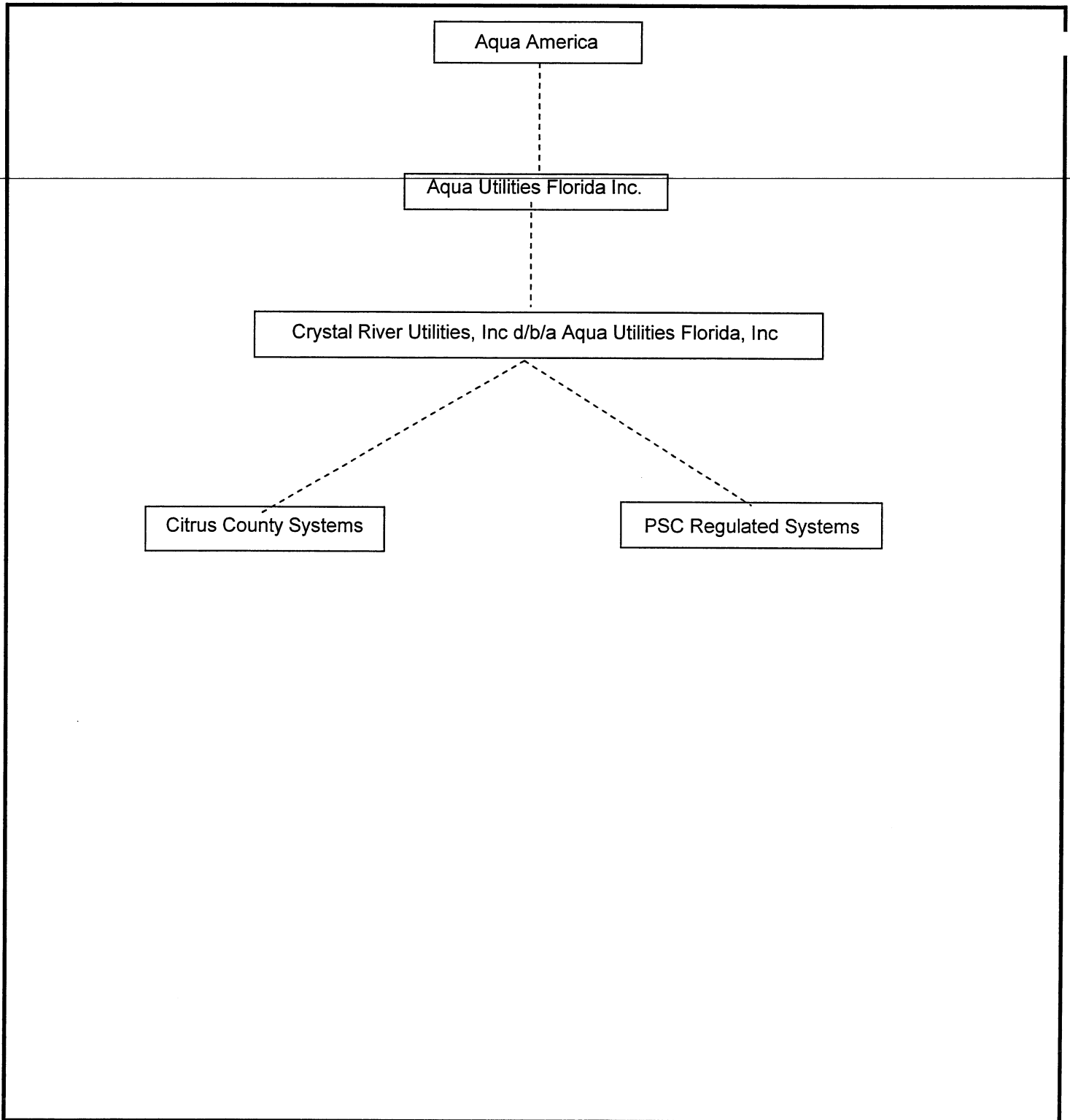
- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

- A. 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 Aqua America was approved in Order No. PSC-03-0163-FOF-WS, Issued February 3, 2003. Transfer of the stock from DQE was completed in June, 2003
- B. 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. The impact of Citrus County regulated systems have been removed from the balance sheet and results of operations of the PSC regulated systems.

UTILITY NAME: Crystal River Utilities, Inc.

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

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



UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 2004

COMPENSATION OF OFFICERS

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

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Nicholas DeBenedictis	Director	1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 2004

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.

YEAR OF REPORT December 31, 2004

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 2004

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.

YEAR OF REPORT December 31, 2004

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:

<ul style="list-style-type: none"> - management, legal and accounting services - computer services - engineering & construction services - repairing and servicing of equipment 	<ul style="list-style-type: none"> - 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)
Aqua Amreica	Management, accounting, supervision, labor	Open	P	\$ 16,708

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 2004

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.
2. Below are examples of some types of transactions to include:
 - purchase, sale or transfer of equipment.
 - purchase, sale or transfer of land and structures.
 - purchase, sale or transfer of securities.
 - noncash transfers of assets.
 - noncash dividends other than stock dividends.
 - writeoff of bad debts or loans.

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

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

FINANCIAL

SECTION

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 705,741	\$ 611,949
108-110	Less: Accumulated Depreciation and Amortization	F-8	(410,858)	(390,969)
Net Plant			<u>294,883</u>	<u>220,980</u>
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			<u>294,883</u>	<u>220,980</u>
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		69,142
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				<u>69,142</u>
CURRENT AND ACCRUED ASSETS				
131	Cash			
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	21,997	38,073
145	Accounts Receivable from Associated Companies	F-12		167,712
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			<u>21,997</u>	<u>205,785</u>

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	7,479	
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		31,925	
	Total Deferred Debits		39,404	
	TOTAL ASSETS AND OTHER DEBITS		\$ 356,284	\$ 495,907

* Not Applicable for Class B Utilities

<p>NOTES TO THE BALANCE SHEET</p> <p>The space below is provided for important notes regarding the balance sheet.</p>

UTILITY NAME: Crystal River Utilities, Inc.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 11	\$ 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		717,492	1,242,460
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(1,079,162)	(1,093,534)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital (Deficit)			(361,659)	148,946
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt				
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		7,126	7,034
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	642,805	267,499
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits			5,499
236	Accrued Taxes		18,555	15,058
237	Accrued Interest	F-19		383
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	1,735	
Total Current and Accrued Liabilities			670,221	295,473

* 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)
DEFERRED CREDITS				
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				
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	222,013	219,448
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(174,291)	(167,960)
Total Net C.I.A.C.			47,722	51,488
ACCUMULATED DEFERRED INCOME TAXES				
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				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 356,284	\$ 495,907

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT
December 31, 2004

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)	\$ 229,903	\$ 232,422
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			229,903	232,422
401	Operating Expenses	F-3(b)	308,748	365,878
403	Depreciation Expense	F-3(b)	23,312	19,892
	Less: Amortization of CIAC	F-22	(10,460)	(6,331)
Net Depreciation Expense			12,852	13,561
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	182	
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	17,984	22,129
409	Current Income Taxes	W/S-3	(21,727)	(55,355)
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		(58)
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			318,039	346,155
Net Utility Operating Income			(88,136)	(113,733)
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)]			(88,136)	(113,733)

* 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)
\$ 194,134 N/A	\$ 38,288	N/A
194,134	38,288	-
314,390	51,488	
15,329 (6,110)	4,563 (221)	
9,219	4,342	-
19,114 (48,179) (58)	3,015 (7,176)	
294,486	51,669	
(100,352)	(13,381)	
(100,352)	(13,381)	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)]			\$ (88,136)	\$ (113,733)
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		269	84
421	Miscellaneous Nonutility Revenue		223	
426	Miscellaneous Nonutility Expenses		(54,812)	(47)
Total Other Income and Deductions			(54,320)	37
TAXES APPLICABLE TO OTHER INCOME				
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				
INTEREST EXPENSE				
427	Interest Expense	F-19	345	252
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			345	252
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions		(376,479)	
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			(376,479)	
NET INCOME			(519,280)	(113,948)

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	\$ 447,710	\$ 167,898
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(311,664)	(99,194)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(151,171)	(70,842)
252	Advances for Construction	F-20		
Subtotal			(15,125)	(2,138)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	112,492	61,799
Subtotal			97,367	59,661
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		39,299	6,436
	Other (Specify):			
	Completed Construction not Classified		-	-
RATE BASE			\$ 136,666	\$ 66,097
NET UTILITY OPERATING INCOME			\$ (100,352)	\$ (13,381)
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.

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (2) (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 202,763	100.00 %	9.10 %	9.10 %
Preferred Stock		%	-	%
Long Term Debt		%	-	%
Customer Deposits		%	6.00 %	%
Tax Credits - Zero Cost		%	-	%
Tax Credits - Weighted Cost		%	-	%
Deferred Income Taxes		%	-	%
Other (Explain)		%	-	%
Notes Payable - Assoc Co		%	8.00 %	%
Total	\$ 202,763	100.00 %		9.10 %

- (1) Should equal amounts on Schedule F-6, Column (g).
- (2) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.
The current leverage formula is being used pending receipt of the transfer order
Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>9.10</u> %
Commission order approving Return on Equity:	<u>Unknown-Leverage Formula used</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

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

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

**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	\$ 447,710	\$ 167,898	N/A	\$ 615,608
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	90,282	(149)		90,133
106	Completed Construction Not Classified				
Total Utility Plant		<u>\$ 537,992</u>	<u>\$ 167,749</u>	<u>N/A</u>	<u>\$ 705,741</u>

**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	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
Total Plant Acquisition Adjustment		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
115	Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
Total Accumulated Amortization		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Acquisition Adjustments		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UTILITY NAME: Crystal River Utilities, Inc.

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 296,338	\$ 94,631	N/A	\$ 390,969
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	15,329	4,563		19,892
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				

Salvage				
Other Credits (specify) :				

Total credits	15,329	4,563		19,892
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				
Correct rounding	(3)			(3)

Total debits	(3)			(3)
Balance end of year	\$ 311,664	\$ 99,194	N/A	\$ 410,858

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				

to Account 110.2 (2)				
Other Accounts (specify):				

Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				

Total debits				
Balance end of year	N/A	N/A	N/A	N/A

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

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133

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

**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):	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (ACCT. 125): N/A	\$ -	\$ -
Total Other Investments		\$ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
Total Special Funds		\$ -

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 22,097	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 22,097
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		

Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
_____	\$ -	

Total Notes Receivable		
Total Accounts and Notes Receivable		<u>22,097</u>
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ 855	
Add: Provision for uncollectables for current year	7,915	
Collections of accounts previously written off	-	
Utility accounts	-	
Others		
Total Additions	7,915	
Deduct accounts written off during year:		
Utility accounts	8,670	
Others		
Total accounts written off	8,670	
Balance end of year		<u>100</u>
Total Accounts and Notes Receivable - Net		<u>\$ 21,997</u>

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 2004

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.

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
COMMON STOCK		
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
PREFERRED STOCK		
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)

UTILITY NAME: Crystal River Utilities, Inc.

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit)	\$ (1,093,534)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Remove Citrus County regulated systems retained earnings	<u>128,320</u>
	Total Credits	128,320
	Debits:	
	Total Debits	
435	Balance transferred from Income	(113,948)
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	<u>(1,079,162)</u>
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings (Deficit)	<u>\$ (1,079,162)</u>

Notes to Statement of Retained Earnings:

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 2004

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG TERM DEBT
ACCOUNT 224**

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

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

NOTES PAYABLE (ACCTS. 232 AND 234)

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

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Due to Aqua Amreica	\$ 642,805
Total	\$ 642,805

**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	383	427.4	252	635	-
Total Account 237.2	383		252	635	
Total Account 237 (1)	\$ 383		\$ 252	\$ 635	\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 252		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 252		

(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	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 148,606	\$ 70,842	N/A	\$ 219,448
Add credits during year:	2,565	-		2,565
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 151,171	\$ 70,842	\$ 70,842	\$ 222,013

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	\$ 106,382	\$ 61,578	N/A	\$ 167,960
Debits during year:	6,110	221		6,331
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 112,492	\$ 61,799		\$ 174,291

**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)	F-3 (c)	\$ (113,948)
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)		\$ (113,948)
Computation of tax:		
The tax return has not been prepared; however, a tax benefit was estimated for those companies with losses		

WATER

OPERATION

SECTION

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

YEAR OF REPORT
December 31, 2004

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 59,138
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(17,836)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(3,250)
252	Advances for Construction	F-20	
	Subtotal		<u>38,052</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	402
	Subtotal		<u>38,454</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,255
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		<u>\$ 42,709</u>
	UTILITY OPERATING INCOME	W-3	<u>\$ (13,980)</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, 2004

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 155,411
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(114,559)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(90,171)
252	Advances for Construction	F-20	
	Subtotal		(49,319)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	66,891
	Subtotal		17,572
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,589
	Other (Specify):		-
	WATER RATE BASE		\$ 21,161
	UTILITY OPERATING INCOME	W-3	\$ (7,037)
	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, 2004

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 27,529
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(14,696)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(11,529)
252	Advances for Construction	F-20	
	Subtotal		1,304
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	11,479
	Subtotal		12,783
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,001
	Other (Specify):		-
	WATER RATE BASE		\$ 14,784
	UTILITY OPERATING INCOME	W-3	\$ (3,398)
	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: Haines Creek / Lake

YEAR OF REPORT
December 31, 2004

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 65,869
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(33,830)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(26,168)
252	Advances for Construction	F-20	
	Subtotal		5,871
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	17,496
	Subtotal		23,367
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,725
	Other (Specify):		-
	WATER RATE BASE		\$ 27,092
	UTILITY OPERATING INCOME	W-3	\$ (14,471)
	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
December 31, 2004

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 139,763
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(130,743)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(20,053)
252	Advances for Construction	F-20	
	Subtotal		(11,033)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	16,224
	Subtotal		5,191
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		25,729
	Other (Specify):		-
	WATER RATE BASE		\$ 30,920
	UTILITY OPERATING INCOME	W-3	\$ (61,466)
	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	\$ 15,522
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		<u>15,522</u>
401	Operating Expenses	W-10(a)	34,039
403	Depreciation Expense	W-6(a)	1,374
	Less: Amortization of CIAC	W-8(a)	(70)
	Net Depreciation Expense		<u>1,304</u>
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		698
408.11	Property Taxes		304
408.12	Payroll Taxes		593
408.13	Other Taxes & Licenses		236
408	Total Taxes Other Than Income		<u>1,831</u>
409.1	Income Taxes	F-16	(7,672)
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		<u>29,502</u>
	Utility Operating Income (Loss)		<u>(13,980)</u>
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)		<u>\$ (13,980)</u>

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 22,980
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		22,980
401	Operating Expenses	W-10(a)	28,710
403	Depreciation Expense	W-6(a)	7,636
	Less: Amortization of CIAC	W-8(a)	(4,544)
	Net Depreciation Expense		3,092
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,034
408.11	Property Taxes		331
408.12	Payroll Taxes		430
408.13	Other Taxes & Licenses		225
408	Total Taxes Other Than Income		2,020
409.1	Income Taxes	F-16	(3,805)
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		30,017
	Utility Operating Income (Loss)		(7,037)
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		\$ (7,037)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 12,440
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		12,440
401	Operating Expenses	W-10(a)	16,004
403	Depreciation Expense	W-6(a)	1,028
	Less: Amortization of CIAC	W-8(a)	(340)
	Net Depreciation Expense		688
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		560
408.11	Property Taxes		181
408.12	Payroll Taxes		252
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		993
409.1	Income Taxes	F-16	(1,847)
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		15,838
	Utility Operating Income (Loss)		(3,398)
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		\$ (3,398)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 20,330
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		20,330
401	Operating Expenses	W-10(a)	29,803
403	Depreciation Expense	W-6(a)	2,165
	Less: Amortization of CIAC	W-8(a)	(624)
	Net Depreciation Expense		1,541
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		915
408.11	Property Taxes		3,788
408.12	Payroll Taxes		644
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		5,347
409.1	Income Taxes	F-16	(1,832)
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		(58)
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		34,801
	Utility Operating Income (Loss)		(14,471)
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		\$ (14,471)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 122,862
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		<u>122,862</u>
401	Operating Expenses	W-10(a)	205,834
403	Depreciation Expense	W-6(a)	3,126
	Less: Amortization of CIAC	W-8(a)	(532)
	Net Depreciation Expense		<u>2,594</u>
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		<u>5,529</u>
408.11	Property Taxes		<u>(4)</u>
408.12	Payroll Taxes		<u>2,790</u>
408.13	Other Taxes & Licenses		<u>608</u>
408	Total Taxes Other Than Income		<u>8,923</u>
409.1	Income Taxes	F-16	<u>(33,023)</u>
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		<u>184,328</u>
	Utility Operating Income (Loss)		<u>(61,466)</u>
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	<u>-</u>
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		<u>\$ (61,466)</u>

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

YEAR OF REPORT
December 31, 2004

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	251			251
303	Land and Land Rights	4,022			4,022
304	Structure and Improvements	11,061	14,893		25,954
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	\$ 14,893	\$ -	\$ 59,138

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, 2004

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises	251	251				
303	Land and Land Rights	4,022			4,022		
304	Structure and Improvements	25,954			25,954		
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	\$ 59,138	\$ 251	\$ 13,487	\$ 30,994	\$ 14,277	\$ 129

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	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	990		14,643
330	Distribution Reservoirs and Standpipes	6,331			6,331
331	Transmission and Distribution Mains	3,819	1,542		5,361
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	\$ 2,532		\$ 155,411

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (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			125			
309	Supply Mains	125					
310	Power Generation Equipment						
311	Pumping Equipment	3,553		3,553			
320	Water Treatment Equipment	14,643			14,643		
330	Distribution Reservoirs and Standpipes	6,331				6,331	
331	Transmission and Distribution Mains	5,361				5,361	
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	\$ 155,411	\$ 119,152	\$ 7,178	\$ 14,643	\$ 14,317	\$ 121

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
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				
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		\$ 27,529			\$ 27,529

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

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (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						
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	\$ 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, 2004

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 25	\$ -	\$ -	\$ 25
302	Franchises	856			856
303	Land and Land Rights				
304	Structure and Improvements		2,694		2,694
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		15,191		15,191
311	Pumping Equipment	5,388			5,388
320	Water Treatment Equipment	536	301		837
330	Distribution Reservoirs and Standpipes	3,102			3,102
331	Transmission and Distribution Mains	24,408	970		25,378
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	\$ 19,156		\$ 65,869

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

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 25	\$ 25				
302	Franchises	856	856				
303	Land and Land Rights						
304	Structure and Improvements	2,694			2,694		
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	15,191		15,191			
311	Pumping Equipment	5,388		5,388			
320	Water Treatment Equipment	837			837		
330	Distribution Reservoirs and Standpipes	3,102				3,102	
331	Transmission and Distribution Mains	25,378				25,378	
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	\$ 65,869	\$ 881	\$ 23,281	\$ 3,531	\$ 37,698	\$ 478

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

YEAR OF REPORT
 December 31, 2004

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	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	4,008		8,465
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		\$ 135,755	\$ 4,008		\$ 139,763

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

YEAR OF REPORT
December 31, 2004

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	8,465				25,359	
339	Other Plant / Miscellaneous Equipment	13,806	13,806			8,465	
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 139,763	\$ 14,556			\$ 124,518	\$ 689

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

YEAR OF REPORT
December 31, 2004

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	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, 2004

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
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, 2004

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	28	%	3.57 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
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, 2004

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	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, 2004

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
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, 2004

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	49	6		6
304	Structure and Improvements	11,061	541	1	542
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	328	129		129
310	Power Generation Equipment				
311	Pumping Equipment	3,620	234		234
320	Water Treatment Equipment	446	60		60
330	Distribution Reservoirs and Standpipes	221	147		147
331	Transmission and Distribution				
333	Services	285	82		82
334	Meters and Meter Installations	8	5		5
335	Hydrants	403	161		161
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	42	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				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 16,463	\$ 1,374	\$ 1	\$ 1,375

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	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					55
304	Structure and Improvements					11,601
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					457
310	Power Generation Equipment					
311	Pumping Equipment					3,854
320	Water Treatment Equipment					506
330	Distribution Reservoirs and Standpipes					368
331	Transmission and Distribution					
333	Services					367
334	Meters and Meter Installations					13
335	Hydrants					564
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					51
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)	\$ 17,836

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	80	13		13
304	Structure and Improvements	506	145		145
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains	6	4		4
310	Power Generation Equipment				
311	Pumping Equipment	1,040	209		209
320	Water Treatment Equipment	1,341	805		805
330	Distribution Reservoirs and	176	192		192
331	Transmission and Distribution	190	101		101
333	Services		10		10
334	Meters and Meter Installations	375	217		217
335	Hydrants				
339	Other Plant and Miscellaneous	103,151	5,932	1	5,933
340	Office Furniture and Equipment	59	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				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 106,924	\$ 7,636	\$ 1	\$ 7,637

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (290)	\$ -	\$ -	(290)	\$ -
302	Franchises					93
304	Structure and Improvements					651
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					10
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					1,249
330	Distribution Reservoirs and Standpipes					2,146
331	Transmission and Distribution					368
333	Services					291
334	Meters and Meter Installations					10
335	Hydrants					592
339	Other Plant / Miscellaneous Equipment					109,082
340	Office Furniture and Equipment					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					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (290)	\$ -	\$ -	(290)	\$ 114,559

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

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

YEAR OF REPORT
 December 31, 2004

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	-	\$ -
302	Franchises	144	20		20
304	Structure and Improvements	1,267	207	1	208
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	443	141		141
320	Water Treatment Equipment	184	-		
330	Distribution Reservoirs and	4,085	237		237
331	Transmission and Distribution	2,729	-		
333	Services				
334	Meters and Meter Installations	4,787	419	1	420
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	31	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				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 13,670	\$ 1,028	\$ 2	\$ 1,030

* Specify nature of transaction.

Use () to denote reversal entries.

Note: Amounts in Column (e) to correct rounding

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (520)	\$ -	\$ -	(520)	\$ -
302	Franchises					164
304	Structure and Improvements					1,473
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					584
330	Distribution Reservoirs and Standpipes					184
331	Transmission and Distribution					4,322
333	Services					2,729
334	Meters and Meter Installations					
335	Hydrants					5,205
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					35
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)	\$ 14,696

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

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

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	\$ 25	\$ -	\$ -	\$ -
302	Franchises	199	21		21
304	Structure and Improvements		56		56
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,902			
308	Infiltration Galleries and				
309	Supply Mains	508	25		25
310	Power Generation Equipment		443		443
311	Pumping Equipment	1,892	317		317
320	Water Treatment Equipment	536	4		4
330	Distribution Reservoirs and	1,556	89		89
331	Transmission and Distribution	18,756	657		657
333	Services	27	18		18
334	Meters and Meter Installations	6,029	504		504
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	50	9		9
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	185	22		22
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 31,665	\$ 2,165	\$ -	\$ 2,165

* 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, 2004

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

ACCT. NO.	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	\$ -	\$ -	\$ -	\$ -	25
302	Franchises					220
304	Structure and Improvements					56
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					533
310	Power Generation Equipment					443
311	Pumping Equipment					2,209
320	Water Treatment Equipment					540
330	Distribution Reservoirs and Standpipes					1,645
331	Transmission and Distribution					19,413
333	Services					45
334	Meters and Meter Installations					6,533
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					59
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					207
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	33,830

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

YEAR OF REPORT
 December 31, 2004

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	143	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	88,703	1,990	(1)	1,989
333	Services				
334	Meters and Meter Installations	24,458	901		901
335	Hydrants	167	170		170
339	Other Plant and Miscellaneous	13,806			
340	Office Furniture and Equipment	339	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				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 127,616	\$ 3,126	\$ (1)	\$ 3,125

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

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

YEAR OF REPORT
 December 31, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ (751)	\$ -	\$ -	(751)	\$ -
302	Franchises					162
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					90,694
333	Services					
334	Meters and Meter Installations					
335	Hydrants					25,359
339	Other Plant / Miscellaneous Equipment					337
340	Office Furniture and Equipment					13,806
341	Transportation Equipment					385
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)	\$ 130,743

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

<p>YEAR OF REPORT December 31, 2004</p>

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 3,250
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 3,250

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:

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

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 90,171
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 90,171

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:

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

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 11,529
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	_____
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____
Total Credits		_____
Less debits charged during the year (All debits charged during the year must be explained below)		_____
Total Contributions In Aid of Construction		\$ 11,529

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:

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

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 23,603
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	2,565
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		2,565
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 26,168

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:

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

YEAR OF REPORT December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 20,053
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 20,053

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:

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

YEAR OF REPORT
 December 31, 2004

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension fee		\$ 50	\$ -
Meter Fees		200	-
			-
			-
			-
			-
			-
			-
			-
			-
Total Credits			N/A

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 332
Debits during year:	
Accruals charged to Account	70
Other Debits (specify):	
Total debits	70
Credits during year (specify):	
Total credits	
Balance end of year	\$ 402

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

YEAR OF REPORT
December 31, 2004

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Fees		\$ 130.00	
Total Credits			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 62,347
Debits during year:	
Accruals charged to Account	4,544
Other Debits (specify):	
Total debits	4,544
Credits during year (specify):	
Total credits	
Balance end of year	\$ 66,891

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

YEAR OF REPORT
December 31, 2004

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

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

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 15,692
Debits during year:	
Accruals charged to Account	532
Other Debits (specify):	
Total debits	532
Credits during year (specify):	
Total credits	
Balance end of year	\$ 16,224

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

YEAR OF REPORT
December 31, 2004

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	92	91	\$ 14,609
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	92	91	14,609
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	92	91	14,609
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			305
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			608
	Total Other Water Revenues			\$ 913
	Total Water Operating Revenues			\$ 15,522

* 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, 2004

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	66	63	\$ 21,895
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	66	63	21,895
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	66	63	21,895
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,085
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,085
	Total Water Operating Revenues			\$ 22,980

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

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	42	43	12,165
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	42	43	12,165
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	42	43	12,165
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 NA - sold to Charlotte County			\$ 12,440

* 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, 2004

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	105	105	\$ 19,890
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	19,890
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	19,890
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			440
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 440
	Total Water Operating Revenues			\$ 20,330

* 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, 2004

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	465	466	\$ 119,917
461.2	Metered Sales to Commercial Customers	1	1	1,050
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	466	467	120,967
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	466	467	120,967
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,895
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,895
	Total Water Operating Revenues			\$ 122,862

* 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	\$ 5,805	\$ 159	\$ 1,576
603	Salaries and Wages - Officers, Directors and Majority Stockholders	585		
604	Employee Pensions and Benefits	2,821		
610	Purchased Water			
615	Purchased Power	585	476	
616	Fuel for Power Purchased	1,594		
618	Chemicals	156		
620	Materials and Supplies	1,268	(4)	22
631	Contractual Services - Engineering	31		
632	Contractual Services - Accounting	539		
633	Contractual Services - Legal	1,549		
634	Contractual Services - Mgt. Fees	2,498		
635	Contractual Services - Testing	1,286		
636	Contractual Services - Other	9,454	270	
641	Rental of Building/Real Property	307		
642	Rental of Equipment	62		
650	Transportation Expense	1,386		
656	Insurance - Vehicle	183		
657	Insurance - General Liability	583		
658	Insurance - Workmens Comp.	395		
659	Insurance - Other	128		
660	Advertising Expense	2		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	1,139		
675	Miscellaneous Expenses	1,683		
Total Water Utility Expenses		\$ 34,039	\$ 901	\$ 1,598

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)
\$ 418	\$ 16	\$ 162	\$ 110	\$ 1,212	\$ 2,152
					585
					2,821
86					23
1,594					
156					
13	18	55	1,058		106
					31
					539
					1,549
					2,498
1,226	60				
5,861	1		1,623	1,015	684
					307
					62
		213			1,173
					183
					583
					395
					128
					2
				1,139	
			1	16	1,666
\$ 9,354	\$ 95	\$ 430	\$ 2,792	\$ 3,382	\$ 15,487

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 8,458	\$ 205	\$ 257
603	Salaries and Wages - Officers, Directors and Majority Stockholders	426		
604	Employee Pensions and Benefits	2,063		
610	Purchased Water			
615	Purchased Power	1,308	56	
616	Fuel for Power Purchased	858	(216)	
618	Chemicals	686		
620	Materials and Supplies	101	(3)	
631	Contractual Services - Engineering	613		
632	Contractual Services - Accounting	394		
633	Contractual Services - Legal	1,134		
634	Contractual Services - Mgt. Fees	1,813		
635	Contractual Services - Testing	1,728		
636	Contractual Services - Other	5,025	190	500
641	Rental of Building/Real Property	224		
642	Rental of Equipment	45		
650	Transportation Expense	951		
656	Insurance - Vehicle	133		
657	Insurance - General Liability	236		
658	Insurance - Workmens Comp.	287		
659	Insurance - Other	89		
660	Advertising Expense	2		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	835		
675	Miscellaneous Expenses	1,301		
Total Water Utility Expenses		\$ 28,710	\$ 232	\$ 757

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)
\$ 2,045	\$ 210	\$ 3,228	\$ 387	\$ 673	\$ 1,453
					426
					2,063
1,235					17
1,074					
686					
10	13	40	17		24
590					23
					394
					1,134
					1,813
1,728					
1,094	1,765		238	752	486
					224
					45
		97			854
					133
					236
					287
					89
					2
				835	
			1	12	1,288
\$ 8,462	\$ 1,988	\$ 3,365	\$ 643	\$ 2,272	\$ 10,991

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 4,189	\$ 705	\$ 54
603	Salaries and Wages - Officers, Directors and Majority Stockholders	264		
604	Employee Pensions and Benefits	1,264		
610	Purchased Water			
615	Purchased Power	957	946	
616	Fuel for Power Purchased	427		
618	Chemicals	131		
620	Materials and Supplies	62	(2)	
631	Contractual Services - Engineering	14		
632	Contractual Services - Accounting	242		
633	Contractual Services - Legal	694		
634	Contractual Services - Mgt. Fees	1,128		
635	Contractual Services - Testing	1,112		
636	Contractual Services - Other	3,074	1,300	
641	Rental of Building/Real Property	138		
642	Rental of Equipment	28		
650	Transportation Expense	587		
656	Insurance - Vehicle	83		
657	Insurance - General Liability	148		
658	Insurance - Workmens Comp.	178		
659	Insurance - Other	60		
660	Advertising Expense	1		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	510		
675	Miscellaneous Expenses	713		
Total Water Utility Expenses		\$ 16,004	\$ 2,949	\$ 54

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 1,157	\$ 51	\$ 202	\$ 191	\$ 919	\$ 910
					264
					1,264
					11
427					
131					
6	8	25	10		15
					14
					242
					694
					1,128
1,112					
975			21	448	330
					138
					28
		59			528
					83
					148
					178
					60
					1
				510	
				7	706
\$ 3,808	\$ 59	\$ 286	\$ 222	\$ 1,884	\$ 6,742

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 5,884	\$ 1,149	\$ 53
603	Salaries and Wages - Officers, Directors and Majority Stockholders	675		
604	Employee Pensions and Benefits	3,261		
610	Purchased Water			
615	Purchased Power	1,209	1,182	
616	Fuel for Power Purchased	362		
618	Chemicals	343		
620	Materials and Supplies	829	(5)	654
631	Contractual Services - Engineering	36		
632	Contractual Services - Accounting	623		
633	Contractual Services - Legal	1,793		
634	Contractual Services - Mgt. Fees	2,873		
635	Contractual Services - Testing	1,132		
636	Contractual Services - Other	4,507	1,375	7
641	Rental of Building/Real Property	354		
642	Rental of Equipment	71		
650	Transportation Expense	1,505		
656	Insurance - Vehicle	211		
657	Insurance - General Liability	374		
658	Insurance - Workmens Comp.	455		
659	Insurance - Other	143		
660	Advertising Expense	2		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	1,319		
675	Miscellaneous Expenses	1,842		
Total Water Utility Expenses		\$ 29,803	\$ 3,701	\$ 714

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 1,053	\$ 90	\$ 235	\$ 30	\$ 972	\$ 2,302
					675
					3,261
					27
362					
343					
16	21	64	40		39
					36
					623
					1,793
					2,873
1,132					
960	1		182	1,217	765
					354
					71
		153			1,352
					211
					374
					455
					143
					2
				1,319	
			1	19	1,822
\$ 3,866	\$ 112	\$ 452	\$ 253	\$ 3,527	\$ 17,178

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 15,657	\$ 148	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	2,984		
604	Employee Pensions and Benefits	12,239		
610	Purchased Water	102,810	102,810	
615	Purchased Power	143		
616	Fuel for Power Purchased			
618	Chemicals			
620	Materials and Supplies	1,018	(22)	
631	Contractual Services - Engineering	227		
632	Contractual Services - Accounting	2,043		
633	Contractual Services - Legal	9,566		
634	Contractual Services - Mgt. Fees	6,310		
635	Contractual Services - Testing	2,076		
636	Contractual Services - Other	27,986	1,970	
641	Rental of Building/Real Property	557		
642	Rental of Equipment	666		
650	Transportation Expense	5,719		
656	Insurance - Vehicle	641		
657	Insurance - General Liability	1,305		
658	Insurance - Workmens Comp.	1,428		
659	Insurance - Other	(800)		
660	Advertising Expense	11		
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	4,700		
675	Miscellaneous Expenses	8,548		
Total Water Utility Expenses		\$ 205,834	\$ 104,906	

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)
\$ -	\$ -	\$ 6	\$ -	\$ 1,330	\$ 14,173
					2,984
					12,239
					143
15		671	305		49
					227
					2,043
					9,566
2,076					6,310
	4	300	2,600	13,557	9,555
					557
					666
		934			4,785
					641
					1,305
					1,428
					(800)
					11
				4,700	
			5	104	8,439
\$ 2,091	\$ 4	\$ 1,911	\$ 2,910	\$ 19,691	\$ 74,321

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		323	23	300	296
February		230	23	207	196
March		483	48	435	397
April		449	45	404	376
May		407	66	341	311
June		401	65	336	300
July		203	5	198	194
August		248	20	228	225
September		206	21	185	181
October		355	28	327	320
November		308	31	277	250
December		317		317	309
Total for year	N/A	3,930	375	3,555	3,355

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		452	23	429	386
February		339	27	312	286
March		403	150	253	218
April		394	20	374	342
May		442	144	298	261
June		587	41	546	533
July		375	103	272	236
August		567	257	310	260
September		566	207	359	309
October		457	289	168	207
November		684	418	266	219
December		345	36	309	280
Total for year		5,611	1,715	3,896	3,537

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		266		266	261
February		222	11	211	206
March		310	81	229	208
April		364	18	346	345
May		479	98	381	336
June		456		456	437
July		300	30	270	261
August		374	97	277	249
September		343	94	249	218
October		258	26	232	208
November		329	83	246	218
December		299	19	280	275
Total for year	N/A	4,000	557	3,443	3,222

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		549	55	494	605
February		558	56	502	589
March		582	58	524	371
April		703	120	583	643
May		579	58	521	816
June		622	62	560	555
July		584	58	526	423
August		632	63	569	503
September		539	74	465	447
October		562	131	431	432
November		655	65	590	421
December		527	53	474	456
Total for year		7,092	853	6,239	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	5,002		600	4,402	3,947
February	4,686		569	4,117	3,932
March	5,374		637	4,737	4,317
April	5,573		279	5,294	4,917
May	5,039		604	4,435	4,179
June	1,932		147	1,785	4,838
July	2,550		178	2,372	5,388
August	9,114		1,011	8,103	3,664
September	4,338		297	4,041	3,894
October	4,323		532	3,791	3,367
November	4,191		60	4,131	4,069
December	9,200		1,120	8,080	4,132
Total for year	61,322		6,034	55,288	50,644

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, 2004

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>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer <u>N/A</u>
FILTRATION	
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, 2004

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>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer <u>N/A</u>
FILTRATION	
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, 2004

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

Permitted Capacity of Plant (GPD):	<u>100,000</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>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer <u>N/A</u>
FILTRATION	
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: Haines Creek / Lake

YEAR OF REPORT
December 31, 2004

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

Permitted Capacity of Plant (GPD):	_____	20,000
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 _____
FILTRATION		
Type and size of area:		
Pressure (in square feet):	_____ N/A	Manufacturer _____
Gravity (in GPM/square feet):	_____ N/A	Manufacturer _____

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

YEAR OF REPORT
December 31, 2004

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

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

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	91	91
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				91

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 =	3,355 gallons, divided by
	350 gallons per day
	<u>365</u> days
	<u>26.3</u> ERC's

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

YEAR OF REPORT
December 31, 2004

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	63	63
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				63

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 = 3,537 gallons, divided by 350 gallons per day <u>365</u> days</p> <p> <u>27.7</u> ERC's</p>

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

YEAR OF REPORT
December 31, 2004

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	43	43
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				43

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 =	3,222 gallons, divided by
	350 gallons per day
	<u>365</u> days
	 25.2 ERC's

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

YEAR OF REPORT
December 31, 2004

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	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</u> days
	<u>49.0</u> ERC's

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	8	20
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				486

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 = 50,644 gallons, divided by 350 gallons per day <u>365</u> days</p> <p><u>396.4</u> ERC's</p>

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

YEAR OF REPORT
December 31, 2004

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>91</u>
2. Maximum number of ERC's * which can be served.	<u>91</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>91</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>91</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, 2004

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve.	<u>63</u>
2. Maximum number of ERC's * which can be served.	<u>63</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>63</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>63</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, 2004

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>43</u>
2. Maximum number of ERC's * which can be served.	<u>43</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>43</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>43</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> <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. None	<u></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>

* 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, 2004

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>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	<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, 2004

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>486</u>
2. Maximum number of ERC's * which can be served.	<u>486</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>486</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>486</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

OPERATION

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)	\$ 49,543
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(6,612)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(8,700)
252	Advances for Construction	F-20	
Subtotal			34,231
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	961
Subtotal			35,192
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,159
	Other (Specify): Completed Construction not Classified		-
WASTEWATER RATE BASE			\$ 38,351
UTILITY OPERATING INCOME			\$ (4,645)
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)	\$ 118,355
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(92,582)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(62,142)
252	Advances for Construction	F-20	
	Subtotal		(36,369)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	60,838
	Subtotal		24,469
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,277
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 27,746
	UTILITY OPERATING INCOME	S-3	\$ (8,736)
AVERAGE 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	\$ 20,965
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		20,965
401	Operating Expenses	S-10(a)	25,274
403	Depreciation Expense	S-6(a)	1,521
	Less: Amortization of CIAC	S-8(a)	(218)
	Net Depreciation Expense		1,303
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		944
408.11	Property Taxes		(1)
408.12	Payroll Taxes		523
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,466
409.1	Income Taxes	F-16	(2,433)
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		25,610
	Utility Operating Income (Loss)		(4,645)
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)		\$ (4,645)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 17,323
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		<u>17,323</u>
401	Operating Expenses	S-10(a)	26,214
403	Depreciation Expense	S-6(a)	3,042
	Less: Amortization of CIAC	S-8(a)	(3)
	Net Depreciation Expense		<u>3,039</u>
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		780
408.11	Property Taxes		410
408.12	Payroll Taxes		359
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		<u>1,549</u>
409.1	Income Taxes	F-16	(4,743)
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		<u>26,059</u>
	Utility Operating Income (Loss)		<u>(8,736)</u>
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)		\$ <u>(8,736)</u>

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

YEAR OF REPORT
 December 31, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises	251			251
353	Land and Land Rights				
354	Structure and Improvements	5,500			5,500
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	8,551	1,770		10,321
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	7,842			7,842
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment		12,392		12,392
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		2,644		2,644
	Total Wastewater Plant	\$ 32,737	\$ 16,806	\$ -	\$ 49,543

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

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

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		10,321					
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				7,842			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment					12,392		
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							2,644
	Total Wastewater Plant	\$ 251	\$ 17,420	\$ 8,963	\$ 7,842	\$ 12,392	\$ -	\$ 2,675

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, 2004

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises	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	4,500		7,875
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	1,937		5,490
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	3,455	224		3,679
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		1,690		1,690
	Total Wastewater Plant	\$ 110,004	\$ 8,351	\$ -	\$ 118,355

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

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		7,875					
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			5,490				
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			
390	Office Furniture & Equipment							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							1,690
Total Wastewater Plant		\$ 427	\$ 7,875	\$ 5,490	\$ 102,549	\$ 224	\$ -	\$ 1,790

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, 2004

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	-	\$ -
352	Franchises	43	6		6
354	Structure and Improvements	210	183		183
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	508	258		258
362	Special Collecting Structures				
363	Services to Customers	115	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	1,713	498		498
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	2,492	506		506
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	10	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		22		22
Total Depreciable Wastewater Plant in Service		\$ 5,091	\$ 1,521	\$ -	\$ 1,521

* 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, 2004

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ (389)	\$ -	\$ -	\$ (389)	
352	Franchises					49
354	Structure and Improvements					393
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					766
362	Special Collecting Structures					
363	Services to Customers					161
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					2,211
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					2,998
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					12
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					22
Total Depreciable Wastewater Plant in Service		\$ (389)	\$ -	\$ -	\$ (389)	\$ 6,612

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

YEAR OF REPORT
 December 31, 2004

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	80	11		11
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	126	180		180
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	260		260
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	345	230		230
381	Plant Sewers	84	56		56
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	88,558	2,199		2,199
390	Office Furniture & Equipment	50	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		99		99
Total Depreciable Wastewater Plant in Service		\$ 89,540	\$ 3,042		\$ 3,042

* 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	\$ (1,097)	\$ -	\$ -	\$ (1,097)	91
352	Franchises					
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					306
361	Collection Sewers - Gravity					
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					557
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					575
381	Plant Sewers					140
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					90,757
390	Office Furniture & Equipment					57
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					99
Total Depreciable Wastewater Plant in Service		\$ (1,097)	\$ -	\$ -	\$ (1,097)	\$ 92,582

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

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

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

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

YEAR OF REPORT December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 62,142
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	_____
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	_____
Total Credits		_____
Less debits charged during the year (All debits charged during the year must be explained below)		_____
Total Contributions In Aid of Construction		\$ 62,142

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:

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

YEAR OF REPORT
December 31, 2004

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension fees		\$ 600	\$ -
Capacity Fees		450	-
Total Credits			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 743
Debits during year:	
Accruals charged to Account	218
Other Debits (specify):	
Total debits	218
Credits during year (specify):	
Total credits	
Balance end of year	\$ 961

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

YEAR OF REPORT
December 31, 2004

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension Fees		\$ 50	\$ -
Capacity Fees		450	-
Total Credits			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	
Balance first of year	\$ 60,835
Debits during year:	
Accruals charged to Account	3
Other Debits (specify):	
Total debits	3
Credits during year (specify):	
Total credits	
Balance end of year	\$ 60,838

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

YEAR OF REPORT December 31, 2004

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WASTEWATER (c)
None		\$ -
Total Credits		\$ -

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
	Measured Revenues:			
522.1	Residential Revenues	92	91	\$ 20,965
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	92	91	20,965
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	92	91	\$ 20,965
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 20,965

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
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	62	59	\$ 17,323
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	62	59	17,323
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	62	59	\$ 17,323
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
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				\$ 17,323

* 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, 2004

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 8,276	\$ 177	\$ 151	\$ 2,492	\$ -	\$ 3,846	\$ 305
703	Salaries and Wages - Officers, Directors and Majority Stockholders	511						
704	Employee Pensions and Benefits	464						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense				198		2,496	
715	Purchased Power	3,056						
716	Fuel for Power Purchased							
718	Chemicals	1,401						
720	Materials and Supplies	479	(4)					
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	126						
733	Contractual Services - Legal	205						
734	Contractual Services - Mgt. Fees	1,246						
735	Contractual Services - Testing	903					903	
736	Contractual Services - Other	5,823		216		664	2,991	750
741	Rental of Building/Real Property	110						
742	Rental of Equipment	20						
750	Transportation Expense	452						
756	Insurance - Vehicle	83						
757	Insurance - General Liability							
758	Insurance - Workmens Comp.	156						
759	Insurance - Other	270						
760	Advertising Expense	2						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	100						
775	Miscellaneous Expenses	1,591		1				
	Total Wastewater Utility Expenses	\$ 25,274	\$ 173	\$ 368	\$ 2,690	\$ 664	\$ 10,236	\$ 1,055

S-10(a)
 GROUP 1

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	\$ 65	\$ 1,240	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders						511
704	Employee Pensions and Benefits						464
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power		362				
716	Fuel for Power Purchased						
718	Chemicals						1,401
720	Materials and Supplies						483
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		126				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						205
735	Contractual Services - Testing						1,246
736	Contractual Services - Other	698	504				
741	Rental of Building/Real Property						110
742	Rental of Equipment						20
750	Transportation Expense						452
756	Insurance - Vehicle		83				
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						156
759	Insurance - Other						270
760	Advertising Expense		2				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	100					
775	Miscellaneous Expenses	6					1,584
Total Wastewater Utility Expenses		\$ 869	\$ 2,317	\$ -	\$ -	\$ -	\$ 6,902

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

YEAR OF REPORT
 December 31, 2004

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 4,043	\$ 228	\$ 35	\$ 380	\$ 345	\$ 2,043	\$ 265
703	Salaries and Wages - Officers, Directors and Majority Stockholders	259						
704	Employee Pensions and Benefits	313						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	3,285					3,285	
715	Purchased Power	2,218			507		1,705	
716	Fuel for Power Purchased							
718	Chemicals	2,770						
720	Materials and Supplies	223	(3)					
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	85						
733	Contractual Services - Legal	138						
734	Contractual Services - Legal Fees	840						
735	Contractual Services - Mgt. Fees	598					598	
736	Contractual Services - Testing							
736	Contractual Services - Other	9,939		413		2,516	2,950	3,190
741	Rental of Building/Real Property	74						
742	Rental of Equipment	13						
750	Transportation Expense	305						
756	Insurance - Vehicle	56						
757	Insurance - General Liability	172						
758	Insurance - Workmens Comp.	105						
759	Insurance - Other	182						
760	Advertising Expense	1						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	67						
775	Miscellaneous Expenses	528		1				
	Total Wastewater Utility Expenses	\$ 26,214	\$ 225	\$ 449	\$ 887	\$ 2,861	\$ 10,581	\$ 3,455

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT
December 31, 2004

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 44	\$ 703	\$ -			\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders						259
704	Employee Pensions and Benefits						313
710	Purchased Sewage Treatment						
711	Sludge Removal Expense		6				
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						2,770
720	Materials and Supplies						226
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		85				
733	Contractual Services - Legal						138
734	Contractual Services - Mgt. Fees						840
735	Contractual Services - Testing						
736	Contractual Services - Other	518	352				
741	Rental of Building/Real Property						74
742	Rental of Equipment						13
750	Transportation Expense						305
756	Insurance - Vehicle		56				
757	Insurance - General Liability		172				
758	Insurance - Workmens Comp.						105
759	Insurance - Other						182
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		1				
770	Bad Debt Expense	67					
775	Miscellaneous Expenses	4					
	Total Wastewater Utility Expenses	\$ 633	\$ 1,375				\$ 5,748

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

YEAR OF REPORT
December 31, 2004

CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	91	91
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				91

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:	$\left(\frac{3,540,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 280 \text{ gpd} =$	35
------------------	----------------------------------------------------------------------------------------------------------	----

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

YEAR OF REPORT
December 31, 2004

CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	59	59
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				59

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.
 Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:	$(\frac{4,654,000}{\text{(total gallons treated)}} / 365 \text{ days}) / 280 \text{ gpd} =$	46
------------------	-----------------------------------------------------------------------------------------------	----

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

YEAR OF REPORT December 31, 2004

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

Permitted Capacity	55,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Custom		
Type (2)	Extended Air		
Hydraulic Capacity	15,000		
Average Daily Flow	9,699		
Total Gallons of Wastewater Treated	3,540,000		
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, 2004

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	12,751		
Total Gallons of Wastewater Treated	4,654,000		
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: Rosalee Oaks / Polk

YEAR OF REPORT
December 31, 2004

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1.	Present ERC's * that system can efficiently serve <u>91</u>
2.	Maximum number of ERC's * which can be served <u>91</u>
3.	Present system connection capacity (in ERC's *) using existing line <u>91</u>
4.	Future system connection capacity (in ERC's *) upon service area buildout. <u>91</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 <u>system</u> . <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 requirement? <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

YEAR OF REPORT
December 31, 2004

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve	<u>59</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

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

Company: Crystal River Utilities-Polk County (Rosalee Oaks)

For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	14,609	14,609	-
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)	913	913	-
Total Water Operating Revenue	\$ 15,522	\$ 15,522	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 15,522	\$ 15,522	\$ -

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: Crystal River Utilities-Polk County (Rosalee Oaks)

For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	20,965	20,965	-
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)	-	-	-
Total Wastewater Operating Revenue	\$ 20,965	\$ 20,965	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 20,965	\$ 20,965	\$ -

Explanations:

Instructions:

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

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

Company: Crystal River Utilities-Sumter County (The Woods)

For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	21,895	21,895	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	1,085	1,085	-
Total Water Operating Revenue	\$ 22,980	\$ 22,980	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 22,980	\$ 22,980	\$ -

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: Crystal River Utilities-Sumter County (The Woods)

For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	17,323	17,323	-
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)	-	-	-
Total Wastewater Operating Revenue	\$ 17,323	\$ 17,323	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 17,323	\$ 17,323	\$ -

Explanations:

Instructions:

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

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

Company: Crystal River Utilities-Lake County (Ravenswood, Haines Creek)

For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	32,055	32,055	-
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)	715	715	-
Total Water Operating Revenue	\$ 32,770	\$ 32,770	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 32,770	\$ 32,770	\$ -

Explanations:

Instructions:

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

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

Company: Crystal River Utilities-Palm Beach County (Lake Osborne)

For the Year Ended December 31, 2004

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	120,967	120,967	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	1,895	1,895	-
Total Water Operating Revenue	\$ 122,862	\$ 122,862	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 122,862	\$ 122,862	\$ -

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).