

# CLASS "A" OR "B"

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

## ANNUAL REPORT

OF

WU766-05-AR; WS768-05-AR; WS772-05-AR; WU787-05-AR  
**Crystal River Utilities, Inc.**  
d/b/a Aqua Utilities Florida, Inc.

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Exact Legal Name of Respondent

**Various**

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Certificate Numbers

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2005**

***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.*  
*KATHERINE U. JACKSON, 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. VOITTEIN, C.P.A.*  
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February 13, 2006

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

We have compiled the 2005 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

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**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

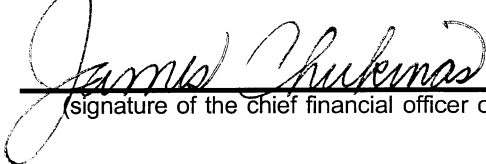
UTILITY NAME: Crystal River Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2005</b>
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I HEREBY CERTIFY, to the best of my knowledge and belief:

- |                             |                          |   |
|-----------------------------|--------------------------|---|
| <p><b>YES</b><br/>( X )</p> | <p><b>NO</b><br/>( )</p> | <p>1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.</p>   |
| <p><b>YES</b><br/>( X )</p> | <p><b>NO</b><br/>( )</p> | <p>2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.</p>   |
| <p><b>YES</b><br/>( X )</p> | <p><b>NO</b><br/>( )</p> | <p>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.</p>  |
| <p><b>YES</b><br/>( X )</p> | <p><b>NO</b><br/>( )</p> | <p>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.</p> |

Items Certified

1. ( )	2. ( )	3. ( )	4. ( )	_____ (signature of the chief executive officer of the utility)	*
1. ✓ ( ✓ )	2. ✓ ( ✓ )	3. ✓ ( ✓ )	4. ✓ ( ✓ )	 _____ (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, 2005
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Crystal River Utilities, Inc.  
 (Exact Name of Utility)

County: Various

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

6960 Professional Parkway East  
 Sarasota, FL 34240

Telephone: ( 941 ) 907-7400

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  
 Sarasota, FL 34240

Telephone: ( 941 ) 907-7400

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, 2005

**DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Nance Guth (941) 907-7411	Regional Director of Accounting	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.**

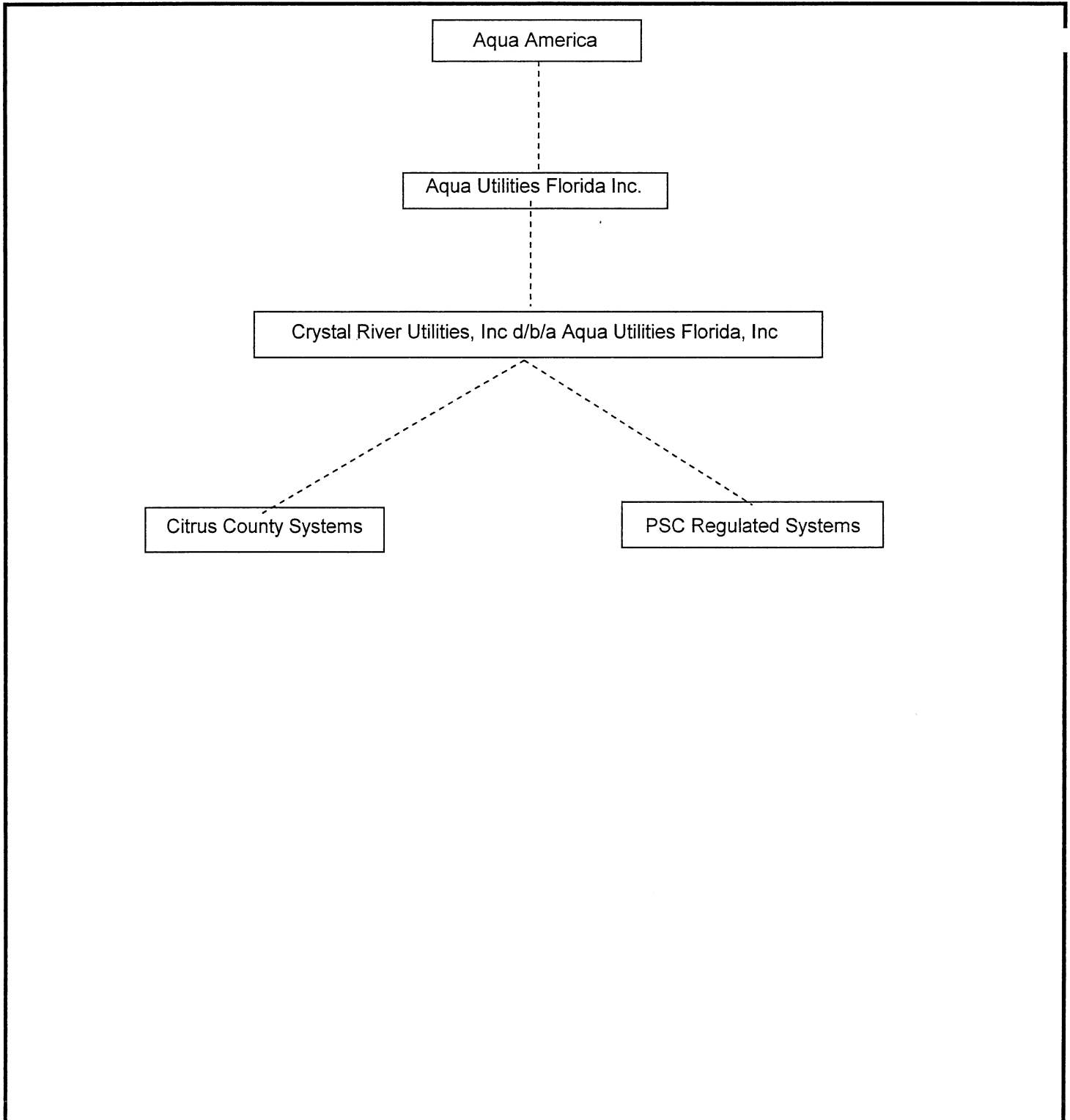
- A. Crystal River Utilities, Inc. was organized in 1995, and operates three water only systems within Citrus County (Meadows (including West Citrus and Kenwood). It also operates three water only systems (Lake Osborne, Haines Creek and Ravenswood) and two water and wastewater systems (Rosalie Oaks and 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. None

UTILITY NAME: Crystal River Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2005

**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.

<b>YEAR OF REPORT</b> December 31, 2005
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**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
John M Lihvarcik	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.

**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.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)</b>	<b>IDENTIFICATION OF SERVICE OR PRODUCT (b)</b>	<b>AMOUNT (c)</b>	<b>NAME AND ADDRESS OF AFFILIATED ENTITY (d)</b>
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.

<b>YEAR OF REPORT</b> December 31, 2005
--

**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
John M Lihvarcik 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.

<b>YEAR OF REPORT</b> December 31, 2005
--

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

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

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

UTILITY NAME: Crystal River Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
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**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"> <li>- management, legal and accounting services</li> <li>- computer services</li> <li>- engineering &amp; construction services</li> <li>- repairing and servicing of equipment</li> </ul>	<ul style="list-style-type: none"> <li>- material and supplies furnished</li> <li>- leasing of structures, land and equipment</li> <li>- rental transactions</li> <li>- sale, purchase or transfer of various products</li> </ul>
---	---

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	\$ 5,078

UTILITY NAME: Crystal River Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2005
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

- |  |   |
|--|---|
| <p>1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> <li>- purchase, sale or transfer of equipment.</li> <li>- purchase, sale or transfer of land and structures.</li> <li>- purchase, sale or transfer of securities.</li> <li>- noncash transfers of assets.</li> <li>- noncash dividends other than stock dividends.</li> <li>- writeoff of bad debts or loans.</li> </ul> | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item (column (c) - column (d)).</li> <li>(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.</li> </ul> |
|--|---|

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

**FINANCIAL**

**SECTION**

UTILITY NAME: Crystal River Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2005**

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 943,428	\$ 705,741
108-110	Less: Accumulated Depreciation and Amortization	F-8	(430,331)	(410,858)
Net Plant			513,097	294,883
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			513,097	294,883
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash			
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	(134)	21,997
145	Accounts Receivable from Associated Companies	F-12		
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			(134)	21,997

\* 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	16,751	7,479
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		70,667	31,925
	Total Deferred Debits		87,418	39,404
	TOTAL ASSETS AND OTHER DEBITS		\$ 600,381	\$ 356,284

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 11	\$ 11
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	717,492
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(1,214,792)	(1,079,162)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital (Deficit)			(497,289)	(361,659)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt				
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable			7,126
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	1,044,607	642,805
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits			
236	Accrued Taxes		10,320	18,555
237	Accrued Interest	F-19		
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			1,054,927	670,221

\* Not Applicable for Class B Utilities



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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	224,268	222,013
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(181,525)	(174,291)
Total Net C.I.A.C.			42,743	47,722
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 600,381</b>	<b>\$ 356,284</b>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 232,422	\$ 225,429
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			232,422	225,429
401	Operating Expenses	F-3(b)	365,878	382,068
403	Depreciation Expense	F-3(b)	19,892	19,710
	Less: Amortization of CIAC	F-22	(6,331)	(7,236)
Net Depreciation Expense			13,561	12,474
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	22,129	11,850
409	Current Income Taxes	W/S-3	(55,355)	(53,033)
410.10	Deferred Federal Income Taxes	W/S-3		7,792
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			346,155	361,151
Net Utility Operating Income			(113,733)	(135,722)
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)]			(113,733)	(135,722)

\* 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)
\$ 187,221	\$ 38,208	N/A
N/A		
187,221	38,208	-
310,614	71,454	
16,075	3,635	
(5,878)	(1,358)	
10,197	2,277	-
9,957	1,893	
(53,033)		
7,792		
285,527	75,624	
(98,306)	(37,416)	
(98,306)	(37,416)	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)]			\$ (113,733)	\$ (135,722)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		84	213
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses		(47)	(121)
Total Other Income and Deductions			37	92
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	252	
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			252	
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
<b>NET INCOME</b>			<b>(113,948)</b>	<b>(135,630)</b>

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	\$ 524,483	\$ 173,028
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	<u>(327,504)</u>	<u>(102,827)</u>
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	<u>(151,926)</u>	<u>(72,342)</u>
252	Advances for Construction	F-20		
Subtotal			<u>45,053</u>	<u>(2,141)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	<u>118,370</u>	<u>63,155</u>
Subtotal			<u>163,423</u>	<u>61,014</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		<u>38,827</u>	<u>8,932</u>
	Other (Specify): Completed Construction not Classified		<u>-</u>	<u>-</u>
RATE BASE			<u>\$ 202,250</u>	<u>\$ 69,946</u>
NET UTILITY OPERATING INCOME			<u>\$ (98,306)</u>	<u>\$ (37,416)</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>-- %</u>	<u>-- %</u>

**NOTES:**

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

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (1) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (2) (d)</b>	<b>WEIGHTED COST [c x d] (e)</b>
Common Equity	\$ 272,196	100.00 %	8.88 %	8.88 %
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 %	%
<b>Total</b>	\$ 272,196	100.00 %		8.88 %

- (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>8.88</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 NAME: Crystal River Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2005**

**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	\$ 524,483	\$ 173,028	N/A	\$ 697,511
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	149,607	96,310		245,917
106	Completed Construction Not Classified				
Total Utility Plant		\$ 674,090	\$ 269,338	N/A	\$ 943,428

**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		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -



**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	\$ 311,664	\$ 99,194	N/A	\$ 410,858
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	16,075	3,635		19,710
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
_____				
_____				
Salvage				
Other Credits (specify) :				
_____				
_____				
Total credits	16,075	3,635		19,710
Debits during year:				
Book cost of plant retired	(240)			(240)
Cost of removal				
Other debits (specify)				
Correct rounding	5	(2)		3
Total debits	(235)	(2)		(237)
Balance end of year	\$ 327,504	\$ 102,827	N/A	\$ 430,331

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.

UTILITY NAME: Crystal River Utilities, Inc.

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

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other items may be grouped by classes of property.

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

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

Report hereunder all special deposits carried in Accounts 132 and 133

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

UTILITY NAME: Crystal River Utilities, Inc.

**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): N/A	\$ -	\$ -
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	\$ -	
Wastewater		
Other		
Total Customer Accounts Receivable		
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
_____		
_____		
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
_____	\$ -	
_____		
Total Notes Receivable		
Total Accounts and Notes Receivable		
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ 100	
Add: Provision for uncollectables for current year	(594)	
Collections of accounts previously written off	-	
Utility accounts	-	
Others		
Total Additions	(594)	
Deduct accounts written off during year:		
Utility accounts	(628)	
Others		
Total accounts written off	(628)	
Balance end of year		134
Total Accounts and Notes Receivable - Net		\$ (134)

**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)
None	\$ -
Total	\$ -

UTILITY NAME: Crystal River Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2005</b>
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**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.

**MISCELLANEOUS DEFERRED DEBITS**  
**ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1): Accrued rate case expense-undocketed	\$ -	\$ 16,751
Total Deferred Rate Case Expense	\$ -	\$ 16,751
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): None	\$ -	\$ -
Total Other Deferred Debits	NONE	NONE
REGULATORY ASSETS (Class A Utilities: Account 186.3): None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<u>NONE</u>	<u>\$ 16,751</u>

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		11
Shares issued and outstanding		11
Total par value of stock issued	\$ -	\$ 11
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

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

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



**STATEMENT OF RETAINED EARNINGS**

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)	\$ (1,079,162)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____	_____ _____
	Total Credits	_____
	Debits: _____ _____	_____ _____
	Total Debits	_____
435	Balance transferred from Income	(135,630)
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total appropriations of Retained Earnings	_____
437	Dividends declared: Preferred stock dividends declared _____	_____ _____
438	Common stock dividends declared _____	_____ _____
	Total Dividends Declared	_____
	Year end Balance	(1,214,792)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings (Deficit)	\$ (1,214,792)

Notes to Statement of Retained Earnings:

UTILITY NAME: Crystal River Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2005</b>
---

**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)

UTILITY NAME: Crystal River Utilities, Inc.

**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	\$ 1,044,607
Total	\$ 1,044,607

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

(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

UTILITY NAME: Crystal River Utilities, Inc.

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
None	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
None			\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Total	\$ -		\$ -	\$ -	\$ -

\* Report advances separately by reporting group, designating water or wastewater in column (a)

UTILITY NAME: Crystal River Utilities, Inc.

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 151,171	\$ 70,842	N/A	\$ 222,013
Add credits during year:	755	1,500		2,255
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 151,926	\$ 72,342	\$ 72,342	\$ 224,268

**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	\$ 112,492	\$ 61,799	N/A	\$ 174,291
Debits during year:	5,878	1,358		7,236
Credits during year (specify): Rounding		2		
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 118,370	\$ 63,155		\$ 181,525

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

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

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

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	<u>F-3 (c)</u>	\$ <u>(135,630)</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		\$ <u>(135,630)</u>
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, 2005**

**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)	\$ 78,904
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(20,398)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(3,250)
252	Advances for Construction	F-20	
	Subtotal		<u>55,256</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	505
	Subtotal		<u>55,761</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,907
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		<u>\$ 58,668</u>
	UTILITY OPERATING INCOME	W-3	<u>\$ (12,380)</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

<b>YEAR OF REPORT</b> December 31, 2005
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 189,220
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(122,974)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(90,366)
252	Advances for Construction	F-20	
	Subtotal		(24,120)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	71,460
	Subtotal		47,340
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,258
	Other (Specify):		-
	WATER RATE BASE		\$ 52,598
	UTILITY OPERATING INCOME	W-3	\$ (26,606)
	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

<b>YEAR OF REPORT</b> <b>December 31, 2005</b>
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 45,783
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	<u>(16,585)</u>
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	<u>(11,729)</u>
252	Advances for Construction	F-20	
	Subtotal		<u>17,469</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	11,529
	Subtotal		<u>28,998</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>1,689</u>
	Other (Specify):		<u>-</u>
	WATER RATE BASE		<u>\$ 30,687</u>
	UTILITY OPERATING INCOME	W-3	<u>\$ (2,972)</u>
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		<u>- -</u> %

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

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

**YEAR OF REPORT**  
**December 31, 2005**

**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)	\$ 70,813
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(36,528)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(26,528)
252	Advances for Construction	F-20	
	Subtotal		7,757
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	18,119
	Subtotal		25,876
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,751
	Other (Specify):		-
	WATER RATE BASE		\$ 28,627
	UTILITY OPERATING INCOME	W-3	\$ 43,099
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		150.55 %

- 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, 2005**

**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)	(131,019)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(20,053)
252	Advances for Construction	F-20	
	Subtotal		(11,309)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	16,757
	Subtotal		5,448
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		26,222
	Other (Specify):		-
	WATER RATE BASE		\$ 31,670
	UTILITY OPERATING INCOME	W-3	\$ (99,447)
	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	\$ 14,504
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		14,504
401	Operating Expenses	W-10(a)	23,260
403	Depreciation Expense	W-6(a)	2,801
	Less: Amortization of CIAC	W-8(a)	(103)
	Net Depreciation Expense		2,698
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		653
408.11	Property Taxes		273
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		926
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		26,884
	Utility Operating Income (Loss)		(12,380)
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)		\$ (12,380)



WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 21,620
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		21,620
401	Operating Expenses	W-10(a)	42,063
403	Depreciation Expense	W-6(a)	8,413
	Less: Amortization of CIAC	W-8(a)	(4,569)
	Net Depreciation Expense		3,844
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		973
408.11	Property Taxes		1,346
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		2,319
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		48,226
	Utility Operating Income (Loss)		(26,606)
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		\$ (26,606)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 13,147
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		13,147
401	Operating Expenses	W-10(a)	13,509
403	Depreciation Expense	W-6(a)	1,886
	Less: Amortization of CIAC	W-8(a)	(50)
	Net Depreciation Expense		1,836
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		592
408.11	Property Taxes		182
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		774
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		16,119
	Utility Operating Income (Loss)		(2,972)
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		\$ (2,972)

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 21,485
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		21,485
401	Operating Expenses	W-10(a)	22,007
403	Depreciation Expense	W-6(a)	2,699
	Less: Amortization of CIAC	W-8(a)	(624)
	Net Depreciation Expense		2,075
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		918
408.11	Property Taxes		(1,373)
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		(455)
409.1	Income Taxes	F-16	(53,033)
410.10	Deferred Federal Income Taxes		7,792
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		(21,614)
	Utility Operating Income		43,099
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		\$ 43,099

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 116,465
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		116,465
401	Operating Expenses	W-10(a)	209,775
403	Depreciation Expense	W-6(a)	276
	Less: Amortization of CIAC	W-8(a)	(532)
	Net Depreciation Expense		(256)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,241
408.11	Property Taxes		1,112
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		40
408	Total Taxes Other Than Income		6,393
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		215,912
	Utility Operating Income (Loss)		(99,447)
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		\$ (99,447)

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

YEAR OF REPORT  
 December 31, 2005

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	25,954	1,963		27,917
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	-	(240)	778
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		18,043		18,043
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 59,138	\$ 20,006	\$ (240)	\$ 78,904

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, 2005

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	27,917			27,917		
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	778			778		
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	18,043					18,043
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 78,904	\$ 251	\$ 13,487	\$ 32,717	\$ 14,277	\$ 18,172

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

YEAR OF REPORT  
 December 31, 2005

WATER UTILITY PLANT ACCOUNTS

WA

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	14,309		17,809
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	4,851		8,404
320	Water Treatment Equipment	14,643	(495)		14,148
330	Distribution Reservoirs and Standpipes	6,331			6,331
331	Transmission and Distribution Mains	5,361	(771)		4,590
333	Services		626		626
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		15,289		15,289
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 155,411	\$ 33,809		\$ 189,220

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

W-4(a)  
 GROUP 2

W-  
 GR

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

YEAR OF REPORT  
 December 31, 2005

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAMEY (b)	CURRENT EAR (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	17,809		3,500	14,309		
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			125			
311	Pumping Equipment			8,404			
320	Water Treatment Equipment				14,148		
330	Distribution Reservoirs and Standpipes					6,331	
331	Transmission and Distribution Mains					4,590	
333	Services					626	
334	Meters and Meter Installations					2,625	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment		118,617				
340	Office Furniture and Equipment						121
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						15,289
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 189,220	\$ 119,152	\$ 12,029	\$ 28,457	\$ 14,172	\$ 15,410



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

**YEAR OF REPORT**  
 December 31, 2005

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	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	(0)		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	2,960		5,595
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		15,294		15,294
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 27,529	\$ 18,254	\$ -	\$ 45,783

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

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

**YEAR OF REPORT**  
 December 31, 2005

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	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	5,595		5,595			
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	15,294					15,294
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 45,783	\$ 816	\$ 5,595	\$ 6,329	\$ 17,685	\$ 15,358

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

YEAR OF REPORT  
 December 31, 2005

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	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	505		5,893
320	Water Treatment Equipment	837			837
330	Distribution Reservoirs and Standpipes	3,102			3,102
331	Transmission and Distribution Mains	25,378	4,439		29,817
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	\$ 4,944	\$ -	\$ 70,813

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, 2005

**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 Mairs	800		800			
310	Power Generation Equipment	15,191		15,191			
311	Pumping Equipment	5,893		5,893			
320	Water Treatment Equipment	837			837		
330	Distribution Reservoirs and Standpipes	3,102				3,102	
331	Transmission and Distribution Mains	29,817				29,817	
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	\$ 70,813	\$ 881	\$ 23,786	\$ 3,531	\$ 42,137	\$ 478

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	8,465			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		\$ 139,763			\$ 139,763

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

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

**YEAR OF REPORT**  
 December 31, 2005

**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					
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	\$ 139,763	\$ 14,556			\$ 124,518	\$ 689

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

**YEAR OF REPORT**  
**December 31, 2005**

**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		%	%
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	15	%	6.67 %
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, 2005**

**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		%	%
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	15	%	6.67 %
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, 2005**

**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		%	%
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	15	%	6.67 %
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, 2005**

**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	27	%	3.70 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	32	%	3.13 %
310	Power Generation Equipment	20	%	5.00 %
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, 2005**

**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		%	%
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.

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	55	6		6
304	Structure and Improvements	11,601	979	(1)	978
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	457	129		129
310	Power Generation Equipment				
311	Pumping Equipment	3,854	442		442
320	Water Treatment Equipment	506	48		48
330	Distribution Reservoirs and Standpipes	368	147		147
331	Transmission and Distribution				
333	Services	367	83		83
334	Meters and Meter Installations	13	5		5
335	Hydrants	564	162		162
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	51	8		8
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment		792		792
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 17,836	\$ 2,801	\$ (1)	\$ 2,800

\* 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, 2005

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	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					61
304	Structure and Improvements					12,581
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					586
310	Power Generation Equipment					
311	Pumping Equipment					4,296
320	Water Treatment Equipment	(240)			(240)	314
330	Distribution Reservoirs and Standpipes					515
331	Transmission and Distribution					
333	Services					450
334	Meters and Meter Installations					18
335	Hydrants					726
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					59
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					792
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (240)	\$ -	\$ -	\$ (240)	\$ 20,398

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	93	14		14
304	Structure and Improvements	651	201		201
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains	10	3		3
310	Power Generation Equipment				
311	Pumping Equipment	1,249	209		209
320	Water Treatment Equipment	2,146	831	(1)	830
330	Distribution Reservoirs and	368	192		192
331	Transmission and Distribution	291	120		120
333	Services	10	18		18
334	Meters and Meter Installations	592	170		170
335	Hydrants				
339	Other Plant and Miscellaneous	109,082	5,930	(1)	5,929
340	Office Furniture and Equipment	67	8		8
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment		717		717
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 114,559	\$ 8,413	\$ (2)	\$ 8,411

\* 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, 2005

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	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					107
304	Structure and Improvements					852
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					13
310	Power Generation Equipment					
311	Pumping Equipment					1,458
320	Water Treatment Equipment					2,978
330	Distribution Reservoirs and Standpipes					560
331	Transmission and Distribution					411
333	Services					28
334	Meters and Meter Installations					762
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					115,013
340	Office Furniture and Equipment					75
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					717
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 122,974

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

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	164	21		21
304	Structure and Improvements	1,473	206	(1)	205
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	584	281	(1)	280
320	Water Treatment Equipment	184	-		
330	Distribution Reservoirs and	4,322	238		238
331	Transmission and Distribution	2,729	-		
333	Services				
334	Meters and Meter Installations	5,205	418	(1)	417
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	35	5		5
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment		717		717
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ 14,696	\$ 1,886	\$ (3)	\$ 1,883

\* 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, 2005

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	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					185
304	Structure and Improvements					1,680
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					866
320	Water Treatment Equipment					184
330	Distribution Reservoirs and Standpipes					4,560
331	Transmission and Distribution					2,729
333	Services					
334	Meters and Meter Installations					5,624
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					40
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					717
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 16,585

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

YEAR OF REPORT  
 December 31, 2005

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	220	22		22
304	Structure and Improvements	56	96		96
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,902	-		
308	Infiltration Galleries and				
309	Supply Mains	533	25		25
310	Power Generation Equipment	443	760		760
311	Pumping Equipment	2,209	342	1	343
320	Water Treatment Equipment	540	49		49
330	Distribution Reservoirs and	1,645	88		88
331	Transmission and Distribution	19,413	765		765
333	Services	45	19		19
334	Meters and Meter Installations	6,533	504		504
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	59	8		8
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	207	21		21
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 33,830	\$ 2,699	\$ 1	\$ 2,700

\* 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, 2005

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	\$ -	\$ -	\$ -	\$ -	25
302	Franchises					242
304	Structure and Improvements					152
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					1,902
309	Supply Mains					
310	Power Generation Equipment					558
311	Pumping Equipment					1,203
320	Water Treatment Equipment					2,550
330	Distribution Reservoirs and Standpipes					589
331	Transmission and Distribution					1,733
333	Services					20,178
334	Meters and Meter Installations					64
335	Hydrants					7,037
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					67
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					228
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 36,528

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, 2005

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	162	18		18
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	90,694	-		
333	Services				
334	Meters and Meter Installations	25,359	-		
335	Hydrants	337	-		
339	Other Plant and Miscellaneous	13,806	212		212
340	Office Furniture and Equipment	385	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		\$ 130,743	\$ 276	\$ -	\$ 276

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

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	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					180
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					
333	Services					90,694
334	Meters and Meter Installations					
335	Hydrants					25,359
339	Other Plant / Miscellaneous Equipment					549
340	Office Furniture and Equipment					13,806
341	Transportation Equipment					431
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		\$ -	\$ -	\$ -	\$ -	\$ 131,019

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

<b>YEAR OF REPORT</b> December 31, 2005
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**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:

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

**YEAR OF REPORT**  
**December 31, 2005**

**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)	195
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		195
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 90,366

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

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

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

**YEAR OF REPORT**  
**December 31, 2005**

**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)	200
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		200
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 11,729

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

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

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	3	\$ 65.00	\$ 195
Total Credits			\$ 195

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 66,891
Debits during year:	
Accruals charged to Account	4,569
Other Debits (specify):	
Total debits	4,569
Credits during year (specify):	
Total credits	
Balance end of year	\$ 71,460

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

**YEAR OF REPORT**  
**December 31, 2005**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Chapadity Charge	1	\$ 100.00	\$ 100
Meter Fees	1	100.00	100
	-	-	
	-	-	
Total Credits			\$ 200

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 11,479
Debits during year:	
Accruals charged to Account	50
Other Debits (specify):	
Total debits	50
Credits during year (specify):	
Rounding	
Total credits	
Balance end of year	\$ 11,529



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

**YEAR OF REPORT**  
**December 31, 2005**

**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	\$ 16,224
Debits during year:	
Accruals charged to Account	532
Other Debits (specify):	
Total debits	532
Credits during year (specify):	
Rounding	(1)
Total credits	(1)
Balance end of year	\$ 16,757













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

YEAR OF REPORT  
 December 31, 2005

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	91	94	\$ 14,149
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	91	94	14,149
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	91	94	14,149
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			355
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 355
	Total Water Operating Revenues			\$ 14,504

\* 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, 2005**

**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	63	65	\$ 20,385
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	63	65	20,385
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	63	65	20,385
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,235
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,235
	Total Water Operating Revenues			\$ 21,620

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

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	43	44	12,737
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	43	44	12,737
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	43	44	12,737
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			410
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 410
	Total Water Operating Revenues NA - sold to Charlotte County			\$ 13,147

\* 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, 2005**

**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	109	\$ 20,615
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	109	20,615
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	109	20,615
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			870
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 870
	Total Water Operating Revenues			\$ 21,485

\* 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, 2005**

**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	466	464	\$ 113,706
461.2	Metered Sales to Commercial Customers	1	1	1,099
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	467	465	114,805
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	467	465	114,805
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,660
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,660
	Total Water Operating Revenues			\$ 116,465

\* 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	\$ 5,555	\$ 68	\$ 3,937
603	Salaries and Wages - Officers, Directors and Majority Stockholders	83		
604	Employee Pensions and Benefits	1,074		
610	Purchased Water			
615	Purchased Power	658	658	
616	Fuel for Power Purchased			
618	Chemicals	76		
620	Materials and Supplies	884		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	459		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	2,539		
635	Contractual Services - Testing	1,648		
636	Contractual Services - Other	2,830		58
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	1,029		
656	Insurance - Vehicle	66		
657	Insurance - General Liability	248		
658	Insurance - Workmens Comp.	94		
659	Insurance - Other	91		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	5,926		
Total Water Utility Expenses		\$ 23,260	\$ 726	\$ 3,995

**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)
\$ 120	\$ 33	\$ 251	\$ 691	\$ 455	\$ -
					83
					1,074
76					
			884		
					459
					2,539
1,648					
	385	225	1,483	679	
					1,029
					66
					248
					94
					91
	342				5,584
\$ 1,844	\$ 760	\$ 476	\$ 3,058	\$ 1,134	\$ 11,267

**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	\$ 19,334	\$ 1,159	\$ 326
603	Salaries and Wages - Officers, Directors and Majority Stockholders	63		
604	Employee Pensions and Benefits	3,618		
610	Purchased Water			
615	Purchased Power	1,323		
616	Fuel for Power Purchased			
618	Chemicals	665		
620	Materials and Supplies	68		42
631	Contractual Services - Engineering	392		
632	Contractual Services - Accounting	3,207		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	1,971		
635	Contractual Services - Testing	1,630		
636	Contractual Services - Other	3,327	885	
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	799		
656	Insurance - Vehicle	51		
657	Insurance - General Liability	96		
658	Insurance - Workmens Comp.	72		
659	Insurance - Other	71		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	(309)		
675	Miscellaneous Expenses	5,685		
Total Water Utility Expenses		\$ 42,063	\$ 2,044	\$ 368

**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)
\$ 14,142	\$ 22	\$ 35	\$ 1,274	\$ 2,376	\$ -
					63
					3,618
1,323					
665					
		26			392
					3,207
					1,971
1,630					
849	551		535	507	
					799
					51
					96
					72
					71
				(309)	
					5,685
\$ 18,609	\$ 573	\$ 61	\$ 1,809	\$ 2,574	\$ 16,025

**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	\$ 4,049	\$ 257	\$ 72
603	Salaries and Wages - Officers, Directors and Majority Stockholders	37		
604	Employee Pensions and Benefits	1,270		
610	Purchased Water			
615	Purchased Power	1,192	1,192	
616	Fuel for Power Purchased	134		
618	Chemicals	414		
620	Materials and Supplies			
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	221		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	1,158		
635	Contractual Services - Testing	1,027		
636	Contractual Services - Other	1,116		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	469		
656	Insurance - Vehicle	30		
657	Insurance - General Liability	57		
658	Insurance - Workmens Comp.	43		
659	Insurance - Other	41		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	(25)		
675	Miscellaneous Expenses	2,276		
Total Water Utility Expenses		\$ 13,509	\$ 1,449	\$ 72

**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)
\$ 2,381	\$ -	\$ -	\$ 100	\$ 1,185	\$ 54
					37
					1,270
134					
414					
					221
					1,158
802					225
554	264			298	
					469
					30
					57
					43
					41
				(25)	
					2,276
\$ 4,285	\$ 264		\$ 100	\$ 1,458	\$ 5,881

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 5,832	\$ 325	\$ 117
603	Salaries and Wages - Officers, Directors and Majority Stockholders	96		
604	Employee Pensions and Benefits	1,706		
610	Purchased Water			
615	Purchased Power	1,156	1,156	
616	Fuel for Power Purchased			
618	Chemicals	275		
620	Materials and Supplies	74		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	516		
633	Contractual Services - Legal	(1,735)		
634	Contractual Services - Mgt. Fees	2,940		
635	Contractual Services - Testing	837		
636	Contractual Services - Other	2,656		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	1,192		
656	Insurance - Vehicle	76		
657	Insurance - General Liability	144		
658	Insurance - Workmens Comp.	108		
659	Insurance - Other	105		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	(185)		
675	Miscellaneous Expenses	6,214		
Total Water Utility Expenses		\$ 22,007	\$ 1,481	\$ 117



**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)
\$ 3,026	\$ 7	\$ -	\$ 507	\$ 1,843	\$ 7
					96
					1,706
275					
67			7		
					516
					(1,735)
					2,940
837					
405	757		666	828	
					1,192
					76
					144
					108
					105
				(185)	
					6,214
\$ 4,610	\$ 764		\$ 1,180	\$ 2,486	\$ 11,369

**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	\$ (390)	\$ (427)	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	410		
604	Employee Pensions and Benefits	2,518		
610	Purchased Water	138,197	138,197	
615	Purchased Power			
616	Fuel for Power Purchased			
618	Chemicals			
620	Materials and Supplies	80		
631	Contractual Services - Engineering	272		
632	Contractual Services - Accounting	2,282		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	12,498		
635	Contractual Services - Testing	1,623		
636	Contractual Services - Other	21,044	2,087	
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	5,066		
656	Insurance - Vehicle	324		
657	Insurance - General Liability	612		
658	Insurance - Workmens Comp.	460		
659	Insurance - Other	448		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	(109)		
675	Miscellaneous Expenses	24,440		
Total Water Utility Expenses		\$ 209,775	\$ 139,857	

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)
\$ -	\$ -	\$ -	\$ 37	\$ -	\$ -
					410
					2,518
			80		272
					2,282
					12,498
1,623					
		368	250	11,850	6,489
					5,066
					324
					612
					460
					448
				(109)	
					24,440
\$ 1,623		\$ 368	\$ 367	\$ 11,741	\$ 55,819

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

YEAR OF REPORT  
 December 31, 2005

*Revised 7/12/06*

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		350		350	309
February		338		338	246
March		337		337	233
April		295		295	393
May		273		273	243
June		226		226	199
July		207		207	328
August		196		196	197
September		162		162	219
October		189		189	162
November		196		196	133
December		238		238	61
Total for year	N/A	3,007	N/A	3,007	2,723

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:  
 None

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

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

YEAR OF REPORT  
 December 31, 2005

*Revised 7/12/06*

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		164		164	131
February		142		142	247
March		19		19	228
April		132		132	262
May		137		137	328
June		132		132	268
July		145		145	208
August		135		135	185
September		113		113	249
October		158		158	250
November		186		186	227
December		175		175	265
Total for year		1,638		1,638	2,848

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of delivery N/A

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

Note: The meter on the well was not running accurately, resulting in lower than normal recorded flow. The Company is in the process of replacing the meter.

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		271		271	202
February		248		248	255
March		282		282	212
April		438		438	268
May		421		421	508
June		333		333	310
July		303		303	265
August		397		397	295
September		338		338	332
October		362		362	261
November		353		353	327
December		316		316	307
Total for year	N/A	4,062		4,062	3,542

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of delivery 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		752		752	483
February		576		576	731
March		512		512	444
April		601		601	483
May		564		564	714
June		426		426	470
July		495		495	413
August		445		445	428
September		478		478	392
October		561		561	398
November		503		503	499
December		456		456	411
Total for year		6,369		6,369	5,866

If water is purchased for resale, indicate the following:  
 Vendor City of Lakeland  
 Point of delivery N/A

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

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

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	3,999			3,999	3,859
February	3,565			3,565	3,606
March	4,640			4,640	4,231
April	4,191			4,191	4,022
May	4,475			4,475	4,640
June	3,639			3,639	3,288
July	4,310			4,310	3,321
August	5,465			5,465	5,877
September	5,561			5,561	3,681
October	Note (1)				3,344
November	6,939			6,939	2,964
December	3,600			3,600	3,654
Total for year	50,384			50,384	46,487

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:  
 Note (1): Due to hurricane activity, the City of Lake Worth did not read meters or render bills in October, 2005.  
 The November, 2005 billing covers 2 months service, from 10/04/05 through 11/30/05.

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, 2005**

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

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

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

**YEAR OF REPORT**  
**December 31, 2005**

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

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

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

**YEAR OF REPORT**  
**December 31, 2005**

**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>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer <u>N/A</u>
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet):	<u>N/A</u> Manufacturer <u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u> Manufacturer <u>N/A</u>

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

YEAR OF REPORT  
December 31, 2005

**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, 2005**

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

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

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

YEAR OF REPORT  
 December 31, 2005

**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	94	94
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				94

**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 = <math>\frac{2,723 \text{ gallons}}{350 \text{ gallons per day} \times 365 \text{ days}}</math></p> <p style="text-align: center;"><u>21.3</u> ERC's</p>
--

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	65	65
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				65

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

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

Use one of the following methods:

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

ERC Calculation:
ERC = 2,848 gallons, divided by
350 gallons per day
365 days
<u>22.3</u> ERC's

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	44	44
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				44

**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 =      4,062 gallons, divided by
350 gallons per day
365 days
<hr/>
31.8 ERC's
<hr/>



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

**YEAR OF REPORT**  
**December 31, 2005**

**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	109	109
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				109

**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 = 5,866 gallons, divided by
350 gallons per day
<u>365</u> days
<u>45.9</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	456	456
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				<u>484</u>

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

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

Use one of the following methods:

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

ERC Calculation:
ERC = 46,487 gallons, divided by
350 gallons per day
<u>365</u> days
<u>363.9</u> ERC's

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

**YEAR OF REPORT**  
**December 31, 2005**

**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>94</u>
2. Maximum number of ERC's * which can be served.	<u>94</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>94</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>94</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, 2005**

**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>65</u>
2. Maximum number of ERC's * which can be served.	<u>65</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<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</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, 2005**

**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>44</u>
2. Maximum number of ERC's * which can be served.	<u>44</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>44</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>44</u>
5. Estimated annual increase in ERC's *.	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u></u>
7. Attach a description of the fire fighting facilities.	<u></u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	<u>N/A</u>
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FL 3351062</u>
12. Water Management District Consumptive Use Permit #	<u>Unknown</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

\* 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, 2005**

**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>109</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, 2005**

**OTHER WATER SYSTEM INFORMATION**

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

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

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

**WASTEWATER  
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)	\$ 51,278
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(9,105)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(8,700)
252	Advances for Construction	F-20	
	Subtotal		<u>33,473</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	1,178
	Subtotal		<u>34,651</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,626
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		<u>\$ 39,277</u>
	UTILITY OPERATING INCOME	S-3	<u>\$ (18,995)</u>
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater 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.

**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)	\$ 121,750
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(93,722)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(63,642)
252	Advances for Construction	F-20	
	Subtotal		(35,614)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	61,977
	Subtotal		26,363
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,306
	Other (Specify):		-
	WASTEWATER RATE BASE		\$ 30,669
	UTILITY OPERATING INCOME	S-3	\$ (18,423)
	WEAVERED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate)		--

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 21,245
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		21,245
401	Operating Expenses	S-10(a)	37,007
403	Depreciation Expense	S-6(a)	2,494
	Less: Amortization of CIAC	S-8(a)	(218)
	Net Depreciation Expense		2,276
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		956
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		956
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		40,239
	Utility Operating Income (Loss)		(18,994)
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)		\$ (18,994)

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 16,963
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		16,963
401	Operating Expenses	S-10(a)	34,447
403	Depreciation Expense	S-6(a)	1,141
	Less: Amortization of CIAC	S-8(a)	(1,140)
	Net Depreciation Expense		1
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		763
408.11	Property Taxes		174
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		937
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		35,385
	Utility Operating Income (Loss)		(18,422)
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)		\$ (18,422)

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	10,321			10,321
362	Special Collecting Structures				
363	Services to Customers	1,599			1,599
364	Flow Measuring Devices		887		887
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	8,963	848		9,811
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	\$ 49,543	\$ 1,735	\$ -	\$ 51,278

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	251						
353	Land and Land Rights		\$ 5,500					
354	Structure and Improvements							
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		887					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			9,811				
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		31
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							2,644
	Total Wastewater Plant	\$ 251	\$ 18,307	\$ 9,811	\$ 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, 2005

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	7,875			7,875
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices		1,061		1,061
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	5,490			5,490
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	3,679			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	2,334		4,024
	Total Wastewater Plant	\$ 118,355	\$ 3,395	\$ -	\$ 121,750

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, 2005

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		1,061					
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	224		
381	Plant Sewers							
382	Outfall Sewer Lines				837			
389	Other Plant / Miscellaneous Equipment				90,757			100
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 427	\$ 8,936	\$ 5,490	\$ 102,549	\$ 224	\$ -	\$ 4,124
								\$ 4,024

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		%	%
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	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	5	%	20.00 %
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		%	%
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	5	%	20.00 %
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	10	%	10.00 %
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, 2005

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	49	6		6
354	Structure and Improvements	393	183		183
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	766	258		258
362	Special Collecting Structures				
363	Services to Customers	161	45		45
364	Flow Measuring Devices		133		133
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	2,211	535	(1)	534
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	2,998	493		493
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	12	574		574
391	Transportation Equipment		2		2
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	265		265
Total Depreciable Wastewater Plant in Service		\$ 6,612	\$ 2,494	\$ (1)	\$ 2,493

\* 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, 2005

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	\$ -	\$ -	\$ -	\$ -	55
352	Franchises					576
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					1,024
362	Special Collecting Structures					
363	Services to Customers					206
364	Flow Measuring Devices					133
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					2,745
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					3,491
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					574
391	Transportation Equipment					14
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					287
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 9,105

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

YEAR OF REPORT  
 December 31, 2005

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	91	10		10
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	306	197		197
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	306		306
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	575	242	(1)	241
381	Plant Sewers	140	56		56
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	90,757	-		
390	Office Furniture & Equipment	57	6		6
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	324		324
Total Depreciable Wastewater Plant in Service		\$ 92,582	\$ 1,141	\$ (1)	\$ 1,140

\* 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	\$ -	\$ -	\$ -	\$ -	101
352	Franchises					
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					503
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					863
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					816
381	Plant Sewers					196
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					90,757
390	Office Furniture & Equipment					63
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					423
Total Depreciable Wastewater Plant in Service						\$ 93,722

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

<b>YEAR OF REPORT</b> December 31, 2005
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**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		\$ <u>8,700</u>

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

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

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

<b>YEAR OF REPORT</b> December 31, 2005
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**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)	1,500
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		1,500
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 63,642

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

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

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	\$ 961
Debits during year:	
Accruals charged to Account	218
Other Debits (specify):	
Total debits	218
Credits during year (specify):	
Rounding	1
Total credits	1
Balance end of year	\$ 1,178

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	3	\$ 50	\$ 150
Capacity Fees	3	450	1,350
<b>Total Credits</b>			<b>\$ 1,500</b>

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

DESCRIPTION (a)	
Balance first of year	\$ 60,838
Debits during year:	
Accruals charged to Account	1,140
Other Debits (specify):	
Total debits	1,140
Credits during year (specify):	
Rounding	1
Total credits	1
Balance end of year	\$ 61,977



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

**YEAR OF REPORT**  
**December 31, 2005**

**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				
521.1	Flat Rate Revenues: 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			-
522.1	Measured Revenues: Residential Revenues	91	94	\$ 21,245
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	91	94	21,245
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	91	94	\$ 21,245
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				\$ 21,245

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

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
Measured Revenues:				
522.1	Residential Revenues	59	61	\$ 16,963
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	59	61	16,963
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	59	61	\$ 16,963
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

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



WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 16,963

\* 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, 2005

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	\$ 13,120	\$ 795	\$ 1,199	\$ 985	\$ 1,155	\$ 8,324	\$ 113
703	Salaries and Wages - Officers, Directors and Majority Stockholders	83						
704	Employee Pensions and Benefits	3,319						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	2,273			392		1,881	
716	Fuel for Power Purchased							
718	Chemicals	611						
720	Materials and Supplies	537						
731	Contractual Services - Engineering	141						
732	Contractual Services - Accounting	459						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	2,539						
735	Contractual Services - Testing	1,142					1,142	
736	Contractual Services - Other	6,305					4,382	1,244
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	1,029						
756	Insurance - Vehicle	66						
757	Insurance - General Liability							
758	Insurance - Workmens Comp.	94						
759	Insurance - Other	91						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	5,198						
	Total Wastewater Utility Expenses	\$ 37,007	\$ 795	\$ 1,199	\$ 1,377	\$ 1,155	\$ 15,729	\$ 1,357

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT  
December 31, 2005

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	\$ -	\$ 549	\$ -			\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders						83
704	Employee Pensions and Benefits						3,319
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						611
720	Materials and Supplies						537
731	Contractual Services - Engineering						141
732	Contractual Services - Accounting		459				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						2,539
735	Contractual Services - Testing						
736	Contractual Services - Other	679					
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						1,029
756	Insurance - Vehicle		66				
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						94
759	Insurance - Other						91
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						5,198
	Total Wastewater Utility Expenses	\$ 679	\$ 1,074	\$ -	\$ -	\$ -	\$ 13,642

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

YEAR OF REPORT  
 December 31, 2005

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	\$ 11,041	\$ 884	\$ 452	\$ 98	\$ 1,123	\$ 7,784	\$ 346
703	Salaries and Wages - Officers, Directors and Majority Stockholders	60						
704	Employee Pensions and Benefits	2,292						
710	Purchased Sewage Treatment	810					810	
711	Sludge Removal Expense	1,984			245		1,739	
715	Purchased Power							
716	Fuel for Power Purchased							
718	Chemicals	2,249						
720	Materials and Supplies	105						
731	Contractual Services - Engineering	506					506	
732	Contractual Services - Accounting	326						
733	Contractual Services - Legal	250						
734	Contractual Services - Mgt. Fees	1,855						
735	Contractual Services - Testing	1,591					1,591	
736	Contractual Services - Other	5,413		110	94	688	3,781	275
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	753						
756	Insurance - Vehicle	48						
757	Insurance - General Liability	91						
758	Insurance - Workmens Comp.	68						
759	Insurance - Other	66						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	4,939						
	Total Wastewater Utility Expenses	\$ 34,447	\$ 884	\$ 562	\$ 437	\$ 1,811	\$ 16,211	\$ 621

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

YEAR OF REPORT  
 December 31, 2005

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	\$ 354	\$ -	\$ -			
703	Salaries and Wages - Officers, Directors and Majority Stockholders						60
704	Employee Pensions and Benefits						2,292
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						2,249
720	Materials and Supplies						105
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		326				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						250
735	Contractual Services - Testing						1,855
736	Contractual Services - Other	465					
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						753
756	Insurance - Vehicle						
757	Insurance - General Liability		48				
758	Insurance - Workmens Comp.		91				
759	Insurance - Other						68
760	Advertising Expense						66
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						4,939
Total Wastewater Utility Expenses		\$ 819	\$ 465				\$ 12,637

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	94	94
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				94

**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:	(	8,468,000	/ 365 days ) / 280 gpd =	83
		(total gallons treated)		

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

**YEAR OF REPORT**  
**December 31, 2005**

**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	61	61
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				61

**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:

$$\left( \frac{2,675,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 280 \text{ gpd} = \underline{\quad 26 \quad}$$

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

<b>YEAR OF REPORT</b> <b>December 31, 2005</b>
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**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	55,000		
Average Daily Flow	23,200		
Total Gallons of Wastewater Treated	8,468,000		
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

<b>YEAR OF REPORT</b> <b>December 31, 2005</b>
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**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	7,329		
Total Gallons of Wastewater Treated	2,675,000		
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, 2005**

**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 94

2. Maximum number of ERC's \* which can be served 94

3. Present system connection capacity (in ERC's \*) using existing line 94

4. Future system connection capacity (in ERC's \*) upon service area buildout. 94

5. Estimated annual increase in ERC's \* None - Built out

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None

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? No  
If so, when? N/A

9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with the requirements? N/A

10. When did the company last file a capacity analysis report with the DEP? None

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? N/A  
c. When will construction begin? N/A  
d. Attach plans for funding the required upgrade? N/A  
e. Is this system under any Consent Order of the DEP? N/A

11. Department of Environmental Protection ID # DO 53-249285

\* 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, 2005**

**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>61</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