

CLASS "A" OR "B"

WATER and/or WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

Crystal River Utilities, Inc.

Exact Legal Name of Respondent

Various

Certificate Numbers

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

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

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ERIC M. DOAN, C.P.A.
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HOLLY M. TOWNER, C.P.A.
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June 30, 2000

Officers and Directors
Crystal River Utilities, Inc.

We have compiled the 1999 Annual Report of Crystal River Utilities, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

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

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicate.
7. Complete this report by means which will create a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule of the page with not enough room. Such a schedule should state the name of the utility, the year of the report and reference the appropriate schedule.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems not regulated by the Commission and other regulated industries should be reported as "Other than Reporting System".
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The utility shall file the original and two copies of the report with the Authority at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by April 30 for the preceeding year ending December 31.

**Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility

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EXECUTIVE

SUMMARY

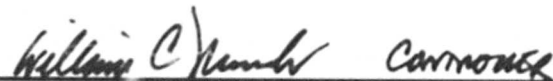
CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 1999

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

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

Items Certified				
1. ()	2. ()	3. ()	4. ()	N/A _____ (signature of the chief executive officer of the utility)
1. (X)	2. (X)	3. (X)	4. (X)	 _____ (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, 1999

Crystal River Utilities, Inc.
 (Exact Name of Utility)

County Citrus

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

11100 Brittmore Park Drive
 Houston, Texas 77041

Telephone (713) 983-3000

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

11100 Brittmore Park Drive
 Houston, Texas 77041

Telephone (713) 983-3000

List below any groups auditing or reviewing the records and operations

Cronin, Jackson, Nixon and Wilson, CPA's

Date of original organization of the utility August 25, 1995

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

☐ Individual
 ☐ Partnership
 ☐ Sub S Corporation
 ☒ 1120 Corporation

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

	Name	Percent Ownership
1	AquaSource Utility, Inc.	100 0 %
2		%
3		%
4		%
5		%
6		%
7		%
8		%
9		%
10		%

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 1999
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DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
William C. Marsh	Vice President/ Controller	Aquasource Utility, Inc.	All utility matters
Martin Freidman (850) 877-6555	Attorney	Rose, Sundstrom & Bentley	Legal matters
Robert Nixon (727) 791-4020	CPA	Cronin, Jackson, Nixon and Wilson, CPA's	Accounting and rate matters

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

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 1999
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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. It also operates the Magnolia Manor water system under receivership, which is also located outside of Citrus County and regulated by the Florida Public Service Commission.
- B. Crystal River Utilities, Inc., provides water and wastewater services 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 of 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. On December 15, 1998, organizational control was transferred to AquaSource Utility, Inc. through a transfer of stock. Additionally, on June 30, 1999, Citrus County took regulatory authority of three operating divisions of Crystal River Utilities, Inc., (listed in Item A (above)) from the Florida Public Service Commission.

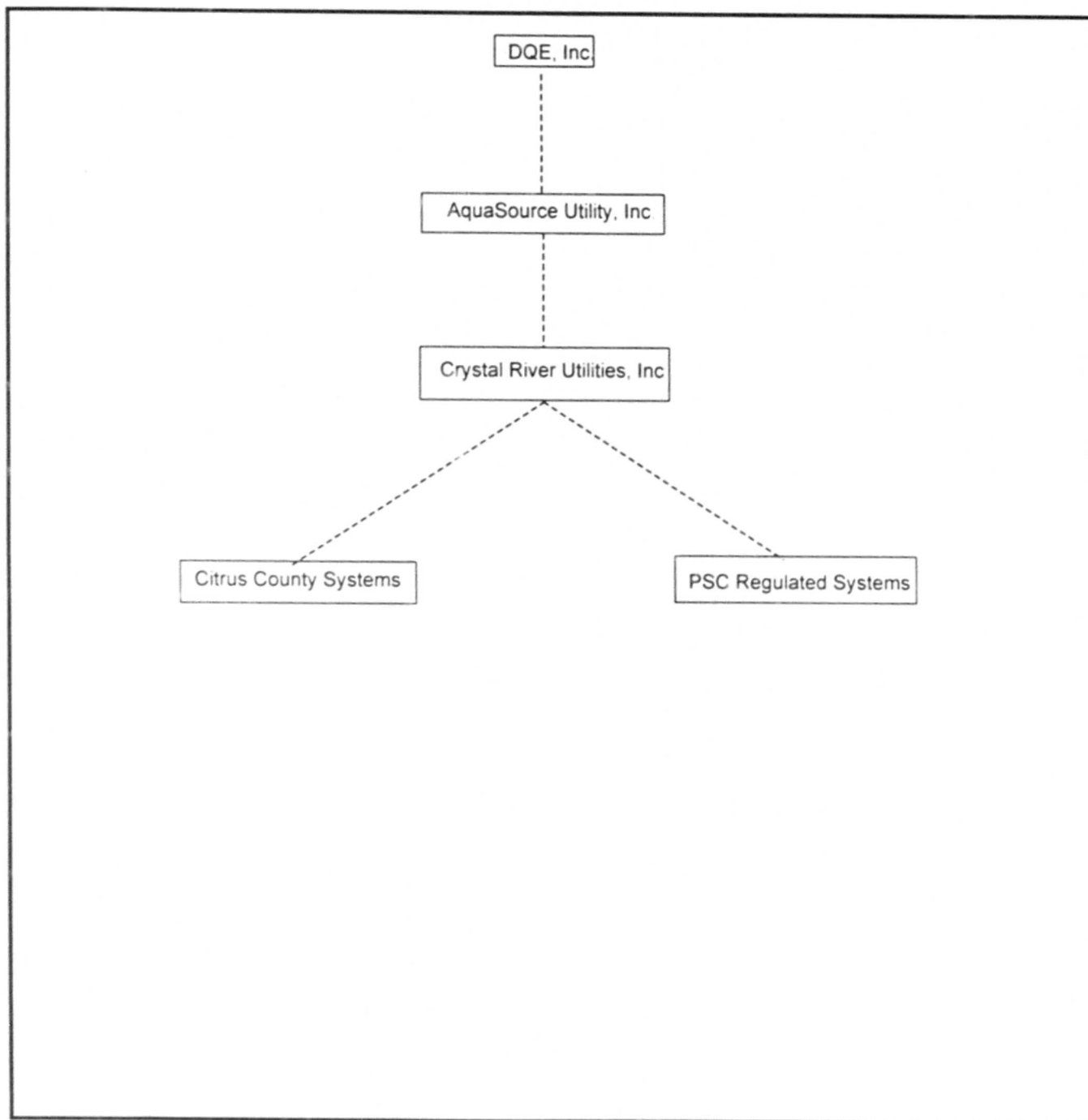
UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 1999
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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.

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)
Donald J. Clayton	President	1 %	\$ None
James A. Lahtinen	Vice President	1 %	\$ None
Martin J. Stanek	Secretary	1 %	\$ None
William C. Marsh	Controller	1 %	\$ None
Carey A. Thomas	Vice President/Asst Secretary	1 %	\$ None
Renee J. Cypher	Assistant Secretary	1 %	\$ 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)
Donald J. Clayton	Director	1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT
December 31, 1999

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

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

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

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 1999
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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)
Donald J. Clayton	Utility Executive	President	AquaSource Utility, Inc
James A. Lahtinen	Utility Executive	Vice President	11100 Brittmore Park Dr.
Martin J. Stanek	Utility Executive	Secretary	Houston, TX
William C. Marsh	Utility Executive	Controller	Same
Carey A. Thomas	Utility Executive	Vice President/Asst Sec	Same
Renee J. Cypher	Utility Executive	Assistant Secretary	Same

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT
December 31, 1999

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Aquasource	Management, Labor, accounting administration, tax	Open	P	\$ 260,390

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 532,277	\$ 432,361
108-110	Less: Accumulated Depreciation and Amortization	F-8	(326,055)	(313,330)
Net Plant			206,222	119,031
114-115	Utility Plant Acquisition Adjustments (Net)	F-7	307,611	162,372
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			513,833	281,403
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10	127,313	66,184
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments			127,313	66,184
CURRENT AND ACCRUED ASSETS				
131	Cash			10,136
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	9,560	
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	7,755	7,755
Total Current and Accrued Assets			17,315	17,891

* Not Applicable for Class B Utilities

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 1999
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COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14		
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits			
	TOTAL ASSETS AND OTHER DEBITS		\$ 658,461	\$ 365,478

* 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)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 20	\$ 20
204	Preferred Stock Issued	F-15		
202.205*	Capital Stock Subscribed			
203.206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		508,410	253,998
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(107,975)	(12,800)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			400,455	241,218
LONG TERM DEBT				
22*	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt				
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		5,992	31,695
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	151,380	
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		10,995	8,940
236	Accrued Taxes	W/S-3	8,040	
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	4,964	
Total Current and Accrued Liabilities			181,371	40,635

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	210,128	210,128
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(133,493)	(126,503)
Total Net C.I.A.C.			76,635	83,625
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 658,461	\$ 365,478

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 218,166	\$ 192,127
469/530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			218,166	192,127
401	Operating Expenses	F-3(b)	190,132	236,304
403	Depreciation Expense	F-3(b)	13,054	12,725
	Less: Amortization of CIAC	F-22	(6,992)	(6,990)
Net Depreciation Expense			6,062	5,735
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	186	186
407	Amortization Expense (Other than CIAC) (Plant Abandonment)	F-3(b)		
408	Taxes Other Than Income	W/S-3	12,153	7,358
409	Current Income Taxes	W/S-3		
410/10	Deferred Federal Income Taxes	W/S-3		
410/11	Deferred State Income Taxes	W/S-3		
411/10	Provision for Deferred Income Taxes - Credit	W/S-3		
412/10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412/11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			208,533	249,583
Net Utility Operating Income			9,633	(57,456)
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)]			9,633	(57,456)

* 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)
\$ 163,555	\$ 28,572	N/A
163,555	28,572	-
189,664	46,640	
9,732	2,993	
(5,106)	(1,884)	
4,626	1,109	-
186		
6,047	1,311	
200,523	49,060	
(36,968)	(20,488)	
(36,968)	(20,488)	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)]			\$ 9,633	\$ (57,456)
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		63	
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses		(5,488)	(50,474)
Total Other Income and Deductions			(5,425)	(50,474)
TAXES APPLICABLE TO OTHER INCOME				
408 20	Taxes Other Than Income			
409 20	Income Taxes			
410 20	Provision for Deferred Income Taxes			
411 20	Provision for Deferred Income Taxes - Credit			
412 20	Investment Tax Credits - Net			
412 30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
INTEREST EXPENSE				
427	Interest Expense	F-19	15,614	45
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			15,614	45
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409 30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME (LOSS)			(11,406)	(107,975)

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	\$ 357,114	\$ 115,980
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	251,951	74,104
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	145,986	64,142
252	Advances for Construction	F-20		
Subtotal			(40,823)	(22,266)
272	Add Accumulated Amortization of Contributions in Aid of Construction	F-22	83,905	49,588
Subtotal			43,082	27,322
114	Plus or Minus: Acquisition Adjustments (2)	F-7	7,445	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	(6,777)	
	Working Capital Allowance (3)		23,708	5,830
	Other (Specify): Completed Construction not Classified	F-7	14,992	4,194
RATE BASE			\$ 82,450	\$ 37,346
NET UTILITY OPERATING INCOME			\$ (36,968)	\$ (20,488)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-- %	-- %

NOTES

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (2) (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 320,837	96.99 %	8.96 %	8.69 %
Preferred Stock		%	- %	%
Long Term Debt		%	- %	%
Customer Deposits	9,968	3.01 %	6.00 %	0.1806 %
Tax Credits - Zero Cost		%	- %	%
Tax Credits - Weighted Cost		%	- %	%
Deferred Income Taxes		%	- %	%
Other (Explain)		%	- %	%
Notes Payable - Assoc Co		%	%	%
Total	\$ 330,804	100.00 %		8.87 %

- (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
Leverage formula used pending receipt of Transfer Orders
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: Unknown %

Commission order approving Return on Equity: Unknown

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate: None %

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.

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	SIMPLE AVERAGE PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$ 320,837	\$ -	\$ -	\$ -	\$ 320,837
Preferred Stock	-				
Long Term Debt					
Customer Deposits	9,968				9,968
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					
Deferred Income Taxes					
Other (Explain):					
Notes Payable - Assoc Co					
Total	\$ 330,804	\$ -	\$ -	\$ -	\$ 330,804

(1) Explain below all adjustments made in Columns (e) and (f)

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	\$ 357,114	\$ 115,980	N/A	\$ 473,094
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	28,435	11,562		39,997
106	Completed Construction Not Classified	14,992	4,194		19,186
	Total Utility Plant	\$ 400,541	\$ 131,736	N/A	\$ 532,277

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				
	Rosalee Oaks (Unrecognized)	\$ 29,964	\$ 23,851	\$ -	\$ 53,815
	The Woods (Unrecognized)	(6,684)	4,502		(2,182)
	Ravenswood (Unrecognized)	37,143			37,143
	Ravenswood (Recognized)	7,445			7,445
	Haines Creek (Unrecognized)	22,670			22,670
	Lake Osborne (Unrecognized)	217,616			217,616
	Total Plant Acquisition Adjustment	\$ 308,154	\$ 28,353	\$ -	\$ 336,507
115	Accumulated Amortization				
	Rosalee Oaks (Unrecognized)	\$ (1,889)	\$ (1,584)	\$ -	\$ (3,473)
	The Woods (Unrecognized)	526	(33)		493
	Ravenswood (Unrecognized)	(2,339)			(2,339)
	Ravenswood (Recognized)	(6,777)			(6,777)
	Haines Creek (Unrecognized)	(1,309)			(1,309)
	Lake Osborne (Unrecognized)	(15,491)			(15,491)
	Total Accumulated Amortization	\$ (27,279)	\$ (1,617)	\$ -	\$ (28,896)
	Total Acquisition Adjustments	\$ 280,875	\$ 26,736	\$ -	\$ 307,611

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	\$ 242,219	\$ 71,111	N/A	\$ 313,330
Credits during year:				
Accruals charged:				
to Account 108 1 (1)	9,732	2,993		12,725
to Account 108 2 (2)				
to Account 108 3 (2)				
Other Accounts (Specify)				
Salvage				
Other Credits (specify)				
Total credits	9,732	2,993		12,725
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				
Total debits				
Balance end of year	\$ 251,951	\$ 74,104	N/A	\$ 326,055

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110 2 (2)				
Other Accounts (specify)				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

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

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other items may be grouped by classes of property

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133

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

UTILITY NAME: Crystal River Utilities, Inc.

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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123-127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)		
Investment in Citrus County utilities	\$ 127,313	\$ 127,313
Total Investment In Associated Companies		\$ 127,313
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	\$ 9,560	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 9,560
OTHER ACCOUNTS RECEIVABLE (Acct. 142)		
	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144)		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		9,560
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143)		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year		
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions		
Deduct accounts written off during year		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		
Total Accounts and Notes Receivable - Net	\$ 9,560	

UTILITY NAME: Crystal River Utilities, Inc.

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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)
Miscellaneous	\$ 7,755
Total	\$ 7,755

UTILITY NAME: Crystal River Utilities, Inc.

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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.

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**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): None	\$ -	\$ -
Total Deferred Rate Case Expense	\$ -	\$ -
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	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	NONE

CAPITAL STOCK
ACCOUNTS 201 AND 204*

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

* Account 204 not applicable for Class B utilities

BONDS
ACCOUNT 221

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

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

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)	\$ (12,800)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits Close retained earnings for sale and acquisition of utility	12,800
	Total Credits	12,800
	Debits	
	Total Debits	
435	Balance transferred from Income	(107,975)
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	(107,975)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end)	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings (Deficit)	\$ (107,975)

Notes to Statement of Retained Earnings:

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 1999
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**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.

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NOTES PAYABLE (ACCTS. 232 AND 234)

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

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES

ACCOUNT 233

Report each account payable separately

DESCRIPTION (a)	TOTAL (b)
Due to AquaSource Utility, Inc	\$ 151,380
Total	\$ 151,380

UTILITY NAME: Crystal River Utilities, Inc.

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ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
None	\$ -		\$ -	\$ -	\$ -
	-				
Total Account No 237.1	-				-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	-	427.4	45	45	-
Total Account 237.2	-		45	45	
Total Account 237 (1)	\$ -		\$ 45	\$ 45	\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 45		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 45		

- (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

<p>YEAR OF REPORT</p> <p>December 31, 1999</p>
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ACCOUNT 241	
DESCRIPTION (a)	BALANCE END OF YEAR (b)
Miscellaneous	\$ 4,964
Total Miscellaneous Current and Accrued Liabilities	\$ 4,964

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

F-20

UTILITY NAME: Crystal River Utilities, Inc.

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December 31, 1999

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: Crystal River Utilities, Inc.

YEAR OF REPORT
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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	\$ 145,986	\$ 64,142	N/A	\$ 210,128
Add credits during year:	-	-		-
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 145,986	\$ 64,142	\$ -	\$ 210,128

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: _____	\$ 78,799	\$ 47,704	N/A	\$ 126,503
Debits during year:	5,106	1,884		6,990
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 83,905	\$ 49,588		\$ 133,493

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>(107,975)</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
Deferred Income Taxes		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		\$ <u>(107,975)</u>
Computation of tax:		
The Company projects a net taxable loss, therefore, there is no tax		

WATER OPERATION SECTION

UTILITY NAME: Crystal River Utilities, Inc.

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The water financial schedules (S-1 through S-10) should be filed for the group in total

The water engineering schedules (S-11 through S-14) must be filed for each system in the group.

All of the following water pages (S-2 through S-12) should be completed for each group and arranged by group number.

[illegible]

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

YEAR OF REPORT
 December 31, 1999

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)	\$ 32,747
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	13,722
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	1,400
252	Advances for Construction	F-20	
	Subtotal		17,625
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	63
	Subtotal		17,688
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,321
	Other (Specify): Completed Construction not Classified		14,992
	WATER RATE BASE		\$ 35,001
	UTILITY OPERATING INCOME	W-3	\$ (7,682)
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: Rosalee Oaks / Polk

YEAR OF REPORT
 December 31, 1999

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 12,038
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		12,038
401	Operating Expenses	W-10(a)	18,571
403	Depreciation Expense	W-6(a)	570
	Less: Amortization of CIAC	W-8(a)	(35)
	Net Depreciation Expense		535
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		542
408.11	Property Taxes		60
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		12
408	Total Taxes Other Than Income		614
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		19,720
	Utility Operating Income (Loss)		(7,682)
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)		\$ (7,682)

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

YEAR OF REPORT
 December 31, 1999

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ 11,899	\$ -	\$ 11,899
302	Franchises	251			251
303	Land and Land Rights	4,022			4,022
304	Structure and Improvements	11,061			11,061
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	3,757			3,757
320	Water Treatment Equipment	778			778
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services	850			850
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	129			129
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 20,848	\$ 11,899	\$ -	\$ 32,747

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, 1999

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	\$ 11,899	\$ 11,899				
302	Franchises	251	251				
303	Land and Land Rights	4,022		\$ -	\$ 4,022	\$ -	\$ -
304	Structure and Improvements	11,061			11,061		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment	3,757		3,757			
320	Water Treatment Equipment	778			778		
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains						
333	Services	850				850	
334	Meters and Meter Installations						
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment	129					129
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 32,747	\$ 12,150	\$ 3,757	\$ 15,861	\$ 850	\$ 129

W-4(b)
GROUP 1

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

YEAR OF REPORT
 December 31, 1999

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	40	%	2 50 %
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	40	%	2 50 %
320	Water Treatment Equipment	40	%	2 50 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains		%	%
333	Services	40	%	2 50 %
334	Meters and Meter Installations		%	%
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	40	%	2 50 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
 December 31, 1999

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	\$ -	\$ 149	\$ -	\$ 149
302	Franchises	18	6		6
304	Structure and Improvements	10,094	277		277
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	2,426	94		94
320	Water Treatment Equipment	275	20		20
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution				
333	Services	32	21		21
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	292	0		
340	Office Furniture and Equipment	15	3		3
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 13,152	\$ 570	\$ -	\$ 570

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

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

W-6(a)
 GROUP 1

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

YEAR OF REPORT
 December 31, 1999

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	\$ -	\$ -	\$ -	\$ -	149
302	Franchises					24
304	Structure and Improvements					10,371
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					2,520
320	Water Treatment Equipment					295
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					
333	Services					53
334	Meters and Meter Installations					
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					292
340	Office Furniture and Equipment					18
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	13,722

YEAR OF REPORT
December 31, 1999

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 1,400
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		\$ 1,400

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

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

YEAR OF REPORT December 31, 1999

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)
		\$ -	\$ -
			-
			-
			-
			-
			-
			-
Total Credits			N/A

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 28
Debits during year:	
Accruals charged to Account	35
Other Debits (specify):	
Total debits	35
Credits during year (specify):	
Total credits	
Balance end of year	\$ 63

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

December 31, 1999

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

[illegible]

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

YEAR OF REPORT
 December 31, 1999

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	90	88	\$ 11,768
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	90	88	11,768
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	90	88	11,768
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			270
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 270
	Total Water Operating Revenues			\$ 12,038

* 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, 1999

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	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	683	683	
616	Fuel for Power Purchased			
618	Chemicals	143	40	
620	Materials and Supplies	45		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal	71		
634	Contractual Services - Mgt Fees	13,190		
635	Contractual Services - Testing	1,996	926	923
636	Contractual Services - Other	2,310		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	44		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp -Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	89		
Total Water Utility Expenses		\$ 18,571	\$ 1,649	\$ 923

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

YEAR OF REPORT
 December 31, 1999

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103					
	45				
					71
147					13,190
1,540					770
					44
					89
\$ 1,790	\$ 45				\$ 14,164

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

YEAR OF REPORT
 December 31, 1999

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		418	21	397	526
February		514	26	488	466
March		470	24	446	395
April		426	21	405	538
May		364	18	346	304
June		238	12	226	144
July		299	15	284	238
August		224	11	213	128
September		281	14	267	115
October		263	13	250	130
November		281	14	267	158
December		301	15	286	147
Total for year	N/A	4,079	204	3,875	3,289

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:

N/A

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

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

YEAR OF REPORT
December 31, 1999

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 N/A

FILTRATION

Type and size of area:

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

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

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

YEAR OF REPORT
 December 31, 1999

CALCULON 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	88	88
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				88

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:

- 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.
- 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:

$$\begin{array}{rcl}
 ERC = & 3,289 \text{ gallons, divided by} & \\
 & 350 \text{ gallons per day} & \\
 & \underline{365 \text{ days}} & \\
 & 25.7 \text{ ERC's} &
 \end{array}$$

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT
December 31, 1999

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. 88

2. Maximum number of ERC's * which can be served. 88

3. Present system connection capacity (in ERC's *) using existing lines. 88

4. Future system connection capacity (in ERC's *) upon service area buildout. 88

5. Estimated annual increase in ERC's * None

6. Is the utility required to have fire flow capacity?
If so, how much capacity is required?

7. Attach a description of the fire fighting facilities. None

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

9. When did the company last file a capacity analysis report with the DEP? N/A

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 rule N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order othe DEP? No

11. Department of Environmental Protection ID # FL 5080239

12. Water Management District Consumptive Use Permit # Unknown

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined bsd 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, 1999

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-3	\$ 129,886
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-8	82,282
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-4	90,041
252	Advances for Construction	F-18	
	Subtotal		(42,437)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-5	46,604
	Subtotal		4,167
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)		
	Working Capital Allowance (3)	W-9	3,111
	Other (Specify):		
	WATER RATE BASE		\$ 7,278
	UTILITY OPERATING INCOME		\$ (7,168)
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: The Woods / Sumter

YEAR OF REPORT
 December 31, 1999

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 17,786
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		17,786
401	Operating Expenses	W-10(a)	24,886
403	Depreciation Expense	W-6(a)	5,013
	Less: Amortization of CIAC	W-8(a)	(3,620)
	Net Depreciation Expense		1,393
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		800
408.11	Property Taxes		791
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		(2,916)
408	Total Taxes Other Than Income		(1,325)
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		24,954
	Utility Operating Income (Loss)		(7,168)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (7,168)

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

YEAR OF REPORT
December 31, 1999

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ 2,474	\$ -	\$ 2,474
302	Franchises	535			535
303	Land and Land Rights	3,500			3,500
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	3,553			3,553
320	Water Treatment Equipment	792			792
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations	294			294
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	118,617			118,617
340	Office Furniture and Equipment	121			121
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 127,412	\$ 2,474		\$ 129,886

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, 1999

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	\$ 2,474	\$ 2,474				
302	Franchises	535	535				
303	Land and Land Rights	3,500		\$ -	\$ 3,500	\$ -	\$ -
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	3,553		3,553			
320	Water Treatment Equipment	792			792		
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains						
333	Services						
334	Meters and Meter Installations	294				294	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment	118,617	118,617				121
340	Office Furniture and Equipment	121					
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 129,886	\$ 121,626	\$ 3,553	\$ 4,292	\$ 294	\$ 121

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

YEAR OF REPORT
 December 31, 1999

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	20	%	5 00 %
320	Water Treatment Equipment	33	%	3 03 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains		%	%
333	Services		%	%
334	Meters and Meter Installations	20	%	5 00 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment	25	%	4 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	\$ -	\$ 31	\$ -	\$ 31
302	Franchises	27	0		
304	Structure and Improvements	31	13		13
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	89	177		177
320	Water Treatment Equipment	41	24		24
330	Distribution Reservoirs and				
331	Transmission and Distribution				
333	Services				
334	Meters and Meter Installations	7	15		15
335	Hydrants				
339	Other Plant and Miscellaneous	77,055	4,745		4,745
340	Office Furniture and Equipment	19	8		8
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 77,269	\$ 5,013	\$ -	\$ 5,013

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

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT
December 31, 1999

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	\$ -	\$ -	\$ -	\$ -	31
302	Franchises					27
304	Structure and Improvements					44
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					266
320	Water Treatment Equipment					65
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					
333	Services					
334	Meters and Meter Installations					22
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					81,800
340	Office Furniture and Equipment					27
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		\$ -	\$ -	\$ -	\$ -	82,282

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

YEAR OF REPORT
December 31, 1999

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 90.041
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 90.041

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page.

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

YEAR OF REPORT
 December 31, 1999

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)
		\$	
Total Credits			N/A

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 42,984
Debits during year:	
Accruals charged to Account	3,620
Other Debits (specify):	
Total debits	3,620
Credits during year (specify):	
Total credits	
Balance end of year	\$ 46,604

YEAR OF REPORT
December 31, 1999

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

W-8(b)
GROUP 2

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

YEAR OF REPORT
 December 31, 1999

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	64	72	\$ 15,533
461.2	Metered Sales to Commercial Customers	1	1	1,695
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	65	73	17,228
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	65	73	17,228
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			558
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 558
	Total Water Operating Revenues			\$ 17,786

* 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, 1999

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		\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	817	817	
616	Fuel for Power Purchased			
618	Chemicals	222		
620	Materials and Supplies	8,609		
631	Contractual Services - Engineering	510	510	
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	11,092		
635	Contractual Services - Testing	858		
636	Contractual Services - Other	2,763		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	15		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp -Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses			
Total Water Utility Expenses		\$ 24,886	\$ 1,327	

YEAR OF REPORT
December 31, 1999

.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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
222					
	8,609				
858					11,092
1,993					770
					15
\$ 3,073	\$ 8,609				\$ 11,877

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT
December 31, 1999

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		295	15	280	86
February		293	15	278	448
March		387	19	368	350
April		348	17	331	224
May		314	16	298	554
June		274	14	260	198
July		275	14	261	149
August		284	14	270	103
September		300	15	285	275
October		301	15	286	195
November		279	14	265	145
December		175	9	166	139
Total for year		3,525	177	3,348	2,866

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.

N/A

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

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

YEAR OF REPORT
December 31, 1999

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

Permitted Capacity of Plant (GPD): 15,000

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

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

LIME TREATMENT

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

FILTRATION

Type and size of area:

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

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

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

YEAR OF REPORT
 December 31, 1999

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	72	72
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	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				80

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:

- 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.
- 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:

$$\begin{array}{rcl}
 ERC = & 2,866 \text{ gallons, divided by} & \\
 & 350 \text{ gallons per day} & \\
 & \underline{365 \text{ days}} & \\
 & 22.4 \text{ ERC's} &
 \end{array}$$

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

YEAR OF REPORT
December 31, 1999

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. 73
2. Maximum number of ERC's * which can be served. 73
3. Present system connection capacity (in ERC's *) using existing lines. 73
4. Future system connection capacity (in ERC's *) upon service area buildout. 73
5. Estimated annual increase in ERC's *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required?
7. Attach a description of the fire fighting facilities. None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system None

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules: N/A
- a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading N/A
- e. Is this system under any Consent Order othe DEP? No
11. Department of Environmental Protection ID # FL 6600347
12. Water Management District Consumptive Use Permit # Unknown
- a. Is the system in compliance with the requirements of the CUP? Yes
- b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined bsd 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, 1999

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-3	\$ 22,360
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-8	11,078
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-4	11,129
252	Advances for Construction	F-18	
	Subtotal		153
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-5	10,143
	Subtotal		10,296
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	7,445
115	Accumulated Amortization of Acquisition Adjustments (2)		(6,777)
	Working Capital Allowance (3)	W-9	1,463
	Other (Specify):		
	WATER RATE BASE		\$ 12,427
	UTILITY OPERATING INCOME		\$ 669
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			5.38 %

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

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

YEAR OF REPORT
 December 31, 1999

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 13,454
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		13,454
401	Operating Expenses	W-10(a)	11,705
403	Depreciation Expense	W-6(a)	526
	Less: Amortization of CIAC	W-8(a)	(295)
	Net Depreciation Expense		231
406	Amortization of Utility Plant Acquisition Adjustment	F-7	186
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		605
408.11	Property Taxes		46
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		12
408	Total Taxes Other Than Income		663
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		12,785
	Utility Operating Income		669
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		\$ 669

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

YEAR OF REPORT
December 31, 1999

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ 4,225	\$ -	\$ 4,225
302	Franchises	816			816
303	Land and Land Rights	368			368
304	Structure and Improvements	975			975
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	431			431
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	4,729			4,729
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	64			64
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 18,135	\$ 4,225		\$ 22,360

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, 1999

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	\$ 4,225	\$ 4,225				
302	Franchises	816	816				
303	Land and Land Rights	368		\$ -	368	\$ -	\$ -
304	Structure and Improvements	975			975		
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	431		431			
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	4,729				4,729	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						64
340	Office Furniture and Equipment	64					
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 22,360	\$ 5,041	\$ 431	\$ 1,527	\$ 15,297	\$ 64

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

YEAR OF REPORT
 December 31, 1999

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	33	%	3 03 %
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	20	%	5 00 %
320	Water Treatment Equipment	33	%	3 03 %
330	Distribution Reservoirs and Standpipes	37	%	2 70 %
331	Transmission and Distribution Mains	43	%	2 33 %
333	Services		%	%
334	Meters and Meter Installations	20	%	5 00 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6 67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 1999

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	\$ 53	\$ -	\$ 53
302	Franchises	42	20		20
304	Structure and Improvements	975	0		
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	431	0		
320	Water Treatment Equipment	184	0		
330	Distribution Reservoirs and	2,975	212		212
331	Transmission and Distribution	2,729	0		
333	Services				
334	Meters and Meter Installations	3,181	237		237
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	10	4		4
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 10,552	\$ 526	\$ -	\$ 526

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

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Ravenswood / Lake

YEAR OF REPORT
December 31, 1999

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	\$ -	\$ -	\$ -	\$ -	\$ 78
302	Franchises					62
304	Structure and Improvements					975
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					431
320	Water Treatment Equipment					184
330	Distribution Reservoirs and Standpipes					3,187
331	Transmission and Distribution					2,729
333	Services					
334	Meters and Meter Installations					3,418
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					14
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 Intangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 11,078

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

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

YEAR OF REPORT
 December 31, 1999

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)
		\$	
Total Credits			N/A

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 9,848
Debits during year:	
Accruals charged to Account	295
Other Debits (specify):	
Total debits	295
Credits during year (specify):	
Total credits	
Balance end of year	\$ 10,143

SYSTEM NAME / COUNTY: Ravenswood / Lake

YEAR OF REPORT

December 31, 1999

WATER 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

[illegible]

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

YEAR OF REPORT
 December 31, 1999

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	41	41	\$ 12,639
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	41	41	12,639
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	41	41	12,639
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			815
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 815
	Total Water Operating Revenues			\$ 13,454

* 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, 1999

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	\$ 60	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	18		
610	Purchased Water			
615	Purchased Power	454	454	
616	Fuel for Power Purchased			
618	Chemicals	139		
620	Materials and Supplies	1,433		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	626		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	5,365		
635	Contractual Services - Testing	1,402		
636	Contractual Services - Other	2,202		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	15		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp -Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	(9)		
Total Water Utility Expenses		\$ 11,705	\$ 454	

YEAR OF REPORT
December 31, 1999

[illegible]

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Ravenswood / Lake

YEAR OF REPORT
December 31, 1999

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		310	16	294	239
February		295	15	280	270
March		427	21	406	310
April		576	29	547	352
May		488	24	464	508
June		327	16	311	213
July		423	21	402	500
August		561	28	533	447
September		301	15	286	358
October		286	14	272	168
November		293	15	278	406
December		294	15	279	152
Total for year		4,581	229	4,352	3,923

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:

N/A

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

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

YEAR OF REPORT
December 31, 1999

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 100,000

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

Wellhead

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

Chlorination

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon):

N/A

Manufacturer

N/A

FILTRATION

Type and size of area:

Pressure (in square feet):

N/A

Manufacturer

N/A

Gravity (in GPM/square feet):

N/A

Manufacturer

N/A

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Ravenswood / Lake

YEAR OF REPORT
December 31, 1999

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	41	41
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				41

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:

- 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.
- 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:

$$\begin{array}{rcl}
 ERC = & 3.923 \text{ gallons, divided by} & \\
 & 350 \text{ gallons per day} & \\
 & \underline{365 \text{ days}} & \\
 & 30.7 \text{ ERC's} &
 \end{array}$$

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Ravenswood / Lake

YEAR OF REPORT
December 31, 1999

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. 41

2. Maximum number of ERC's * which can be served. 41

3. Present system connection capacity (in ERC's *) using existing lines. 41

4. Future system connection capacity (in ERC's *) upon service area buildout. 41

5. Estimated annual increase in ERC's * None

6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A

7. Attach a description of the fire fighting facilities. None

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

9. When did the company last file a capacity analysis report with the DEP? N/A

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading N/A

e. Is this system under any Consent Order othe DEP? N/A

11. Department of Environmental Protection ID # FL 3351062

12. Water Management District Consumptive Use Permit # Unknown

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined bsd 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, 1999

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-3	\$ 42,084
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-8	25,841
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-4	23,513
252	Advances for Construction	F-18	
	Subtotal		(7,270)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-5	13,906
	Subtotal		6,636
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)		
	Working Capital Allowance (3)	W-9	2,245
	Other (Specify):		
	WATER RATE BASE		\$ 8,881
	UTILITY OPERATING INCOME		\$ (3,363)
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			- - %

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

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

YEAR OF REPORT
 December 31, 1999

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 16,457
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		16,457
401	Operating Expenses	W-10(a)	17,960
403	Depreciation Expense	W-6(a)	1,468
	Less: Amortization of CIAC	W-8(a)	(846)
	Net Depreciation Expense		622
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		741
408 11	Property Taxes		414
408 12	Payroll Taxes		
408 13	Other Taxes & Licenses		83
408	Total Taxes Other Than Income		1,238
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		19,820
	Utility Operating Income (Loss)		(3,363)
469	Add Back Guarenteed Revenue (and AFPI)	W-9	
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (3,363)

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

YEAR OF REPORT
December 31, 1999

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 25	\$ 3,026	\$ -	\$ 3,051
302	Franchises	856			856
303	Land and Land Rights				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,902			1,902
308	Infiltration Galleries and Tunnels				
309	Supply Mains	800			800
310	Power Generation Equipment				
311	Pumping Equipment	3,258			3,258
320	Water Treatment Equipment	536			536
330	Distribution Reservoirs and Standpipes	3,102			3,102
331	Transmission and Distribution Mains	21,188			21,188
333	Services				
334	Meters and Meter Installations	6,913			6,913
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		\$ 39,058	\$ 3,026	\$ -	\$ 42,084

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, 1999

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	\$ 3,051	\$ 3,051				
302	Franchises	856	856				
303	Land and Land Rights			\$ -	\$ -	\$ -	\$ -
304	Structure and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	1,902		1,902			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	800		800			
310	Power Generation Equipment						
311	Pumping Equipment	3,258		3,258			
320	Water Treatment Equipment	536			536		
330	Distribution Reservoirs and Standpipes	3,102				3,102	
331	Transmission and Distribution Mains	21,188				21,188	
333	Services						
334	Meters and Meter Installations	6,913				6,913	
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	\$ 42,084	\$ 3,907	\$ 5,960	\$ 536	\$ 31,203	\$ 478

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

YEAR OF REPORT
 December 31, 1999

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	26	%	3.85 %
302	Franchises	26	%	3.85 %
304	Structure and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	26	%	3.85 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	26	%	3.85 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	26	%	3.85 %
320	Water Treatment Equipment	26	%	3.85 %
330	Distribution Reservoirs and Standpipes	26	%	3.85 %
331	Transmission and Distribution Mains	26	%	3.85 %
333	Services		%	%
334	Meters and Meter Installations	26	%	3.85 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	26	%	3.85 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	26	%	3.85 %
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, 1999

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	\$ 2	\$ 59	\$ -	\$ 59
302	Franchises	58	33		33
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,902	0		
308	Infiltration Galleries and				
309	Supply Mains	366	31		31
310	Power Generation Equipment				
311	Pumping Equipment	1,070	125		125
320	Water Treatment Equipment	536	0		
330	Distribution Reservoirs and	1,020	120		120
331	Transmission and Distribution	15,055	816		816
333	Services				
334	Meters and Meter Installations	4,246	266		266
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	17	5		5
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	101	13		13
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 24,373	\$ 1,468	\$ -	\$ 1,468

* 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, 1999

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	\$ -	\$ -	\$ -	\$ -	61
302	Franchises					91
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					1,902
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					397
310	Power Generation Equipment					
311	Pumping Equipment					1,195
320	Water Treatment Equipment					536
330	Distribution Reservoirs and Standpipes					1,140
331	Transmission and Distribution					15,871
333	Services					
334	Meters and Meter Installations					4,512
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					22
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					114
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	25,841

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, 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 23.513
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		\$ 23.513

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:

[illegible]

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

YEAR OF REPORT
 December 31, 1999

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)
		\$ -	
Total Credits			N/A

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 13,060
Debits during year:	
Accruals charged to Account	846
Other Debits (specify):	
Total debits	846
Credits during year (specify):	
Total credits	
Balance end of year	\$ 13,906

YEAR OF REPORT
December 31, 1999

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

W-8(b)
GROUP 4

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

YEAR OF REPORT
 December 31, 1999

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	110	119	\$ 16,287
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	110	119	16,287
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	110	119	16,287
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			170
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 170
	Total Water Operating Revenues			\$ 16,457

* 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, 1999

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	\$ 132	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	39		
610	Purchased Water			
615	Purchased Power	804	804	
616	Fuel for Power Purchased			
618	Chemicals	188		
620	Materials and Supplies	1,033		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	1,644		
633	Contractual Services - Legal			
634	Contractual Services - Mgt Fees	10,742		
635	Contractual Services - Testing	881		
636	Contractual Services - Other	2,482		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	15		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp -Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses			
Total Water Utility Expenses		\$ 17,960	\$ 804	

<p>YEAR OF REPORT</p> <p>December 31, 1999</p>
--

.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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132
					39
188					
	1,033				
					1,644
					10,742
881					942
1,540					15
\$ 2,609	\$ 1,033				\$ 13,514

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY:

Haines Creek / Lake

YEAR OF REPORT

December 31, 1999

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		441	22	419	418
February		426	21	405	377
March		522	26	496	385
April		570	29	541	403
May		470	24	446	504
June		408	20	388	392
July		419	21	398	452
August		442	22	420	424
September		350	18	332	350
October		433	22	411	367
November		407	20	387	522
December		417	21	396	230
Total for year		5,305	266	5,039	4,824

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

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

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

YEAR OF REPORT
December 31, 1999

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 N/A

FILTRATION

Type and size of area:

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

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

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

YEAR OF REPORT
 December 31, 1999

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	119	119
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				119

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:

$$\text{ERC} = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

$$\begin{aligned} \text{ERC} &= \frac{4,824 \text{ gallons, divided by}}{350 \text{ gallons per day}} \\ &\quad \frac{365 \text{ days}}{37.8 \text{ ERC's}} \end{aligned}$$

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

YEAR OF REPORT
December 31, 1999

OTHER WATER SYSTEM INFORMATION

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

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

* An ERC is determined bsd 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, 1999

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-3	\$ 130,037
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-8	119,028
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-4	19,903
252	Advances for Construction	F-18	
	Subtotal		(8,894)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-5	13,189
	Subtotal		4,295
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)		
	Working Capital Allowance (3)	W-9	14,568
	Other (Specify):		
	WATER RATE BASE		\$ 18,863
	UTILITY OPERATING INCOME		\$ (19,424)
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			- - %

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

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

YEAR OF REPORT
 December 31, 1999

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 103,820
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		103,820
401	Operating Expenses	W-10(a)	116,542
403	Depreciation Expense	W-6(a)	2,155
	Less: Amortization of CIAC	W-8(a)	(310)
	Net Depreciation Expense		1,845
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		4,672
408 11	Property Taxes		172
408 12	Payroll Taxes		
408 13	Other Taxes & Licenses		13
408	Total Taxes Other Than Income		4,857
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		123,244
	Utility Operating Income (Loss)		(19,424)
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		\$ (19,424)

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

YEAR OF REPORT
December 31, 1999

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ 6,413	\$ -	\$ 6,413
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	86,260			86,260
333	Services				
334	Meters and Meter Installations	22,119			22,119
335	Hydrants				
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		\$ 123,624	\$ 6,413		\$ 130,037

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, 1999

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	\$ 6,413	\$ 6,413				
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	86,260				86,260	
333	Services						
334	Meters and Meter Installations	22,119				22,119	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment	13,806	13,806				689
340	Office Furniture and Equipment	689					
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 130,037	\$ 20,969			\$ 108,379	\$ 689

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

YEAR OF REPORT
 December 31, 1999

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	43	%	2 33 %
333	Services		%	%
334	Meters and Meter Installations	20	%	5 00 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment	25	%	4 00 %
340	Office Furniture and Equipment	15	%	6 67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

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

YEAR OF REPORT
December 31, 1999

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ 80	-	\$ 80
302	Franchises	49	19		19
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and				
331	Transmission and Distribution	80,790	2,010		2,010
333	Services				
334	Meters and Meter Installations	22,119	0		
335	Hydrants				
339	Other Plant and Miscellaneous	13,806	0		
340	Office Furniture and Equipment	109	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		\$ 116,873	\$ 2,155	\$ -	\$ 2,155

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

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT
December 31, 1999

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	\$ -	\$ -	\$ -	\$ -	\$ 80
302	Franchises					68
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					82,800
333	Services					
334	Meters and Meter Installations					22,119
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					13,806
341	Transportation Equipment					155
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		\$ -	\$ -	\$ -	\$ -	\$ 119,028

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

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 19.903
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		\$ 19.903

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

[illegible]

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

YEAR OF REPORT
 December 31, 1999

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)
		\$	
Total Credits			N/A

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 12,879
Debits during year:	
Accruals charged to Account	310
Other Debits (specify):	
Total debits	310
Credits during year (specify):	
Total credits	
Balance end of year	\$ 13,189

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

December 31, 1999

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

[illegible]

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

YEAR OF REPORT
 December 31, 1999

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	472	476	\$ 101,155
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	472	476	101,155
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	472	476	101,155
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			2,665
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 2,665
	Total Water Operating Revenues			\$ 103,820

* 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, 1999

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		\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	42		
610	Purchased Water	69,151	69,151	
615	Purchased Power	27		
616	Fuel for Power Purchased			
618	Chemicals			
620	Materials and Supplies	604		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	27,785		
635	Contractual Services - Testing	2,528		
636	Contractual Services - Other	15,714		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission Exp -Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	691		
Total Water Utility Expenses		\$ 116,542	\$ 69,151	

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

YEAR OF REPORT
 December 31, 1999

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					42
27					
	604				
					27 785
1 547	981				
9 749	1 925				4 040
					691
\$ 11 323	\$ 3 510				\$ 32 558

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT
December 31, 1999

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	3,180	None	159	3,021	2,416
February	4,047		202	3,845	3,888
March	5,827		291	5,536	4,656
April	5,066		253	4,813	7,358
May	5,012		251	4,761	4,867
June	3,202		160	3,042	2,790
July	4,583		244	4,639	4,837
August	4,217		211	4,006	3,059
September	3,756		188	3,568	2,992
October	3,275		164	3,111	3,698
November	3,997		200	3,797	3,100
December	4,224		211	4,013	3,248
Total for year	50,686		2,534	48,152	46,909

If water is purchased for resale, indicate the following:

Vendor City of Lake Worth

Point of delivery Michigan Drive

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

N/A

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

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

YEAR OF REPORT
December 31, 1999

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): Purchased

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

Type of treatment (reverse osmosis,
sedimentation, chemical, aerated, etc): N/A

LIME TREATMENT

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

FILTRATION

Type and size of area:

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

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

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT
December 31, 1999

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	476	476
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				476

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:

- 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.
- If no historical flow data are available, use:

$$\text{ERC} = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

$$\begin{aligned} \text{ERC} &= 46,909 \text{ gallons, divided by} \\ &\quad 350 \text{ gallons per day} \\ &\quad \underline{365 \text{ days}} \\ &\quad \underline{367.2 \text{ ERC's}} \end{aligned}$$

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT
December 31, 1999

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. 476

2. Maximum number of ERC's * which can be served. 476

3. Present system connection capacity (in ERC's *) using existing lines. 476

4. Future system connection capacity (in ERC's *) upon service area buildout. 476

5. Estimated annual increase in ERC's * None

6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A

7. Attach a description of the fire fighting facilities. None

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

9. When did the company last file a capacity analysis report with the DEP? N/A

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading. N/A

e. Is this system under any Consent Order othe DEP? N/A

11. Department of Environmental Protection ID # FL 4500768

12. Water Management District Consumptive Use Permit # Unknown

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? N/A

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

WASTEWATER OPERATION SECTION

UTILITY NAME: Crystal River Utilities, Inc.

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-1 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number

[illegible]

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

YEAR OF REPORT
 December 31, 1999

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(b)	\$ 7,823
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	2,976
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	3,000
252	Advances for Construction	F-20	
	Subtotal		1,847
272	Add Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	106
	Subtotal		1,953
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,628
	Other (Specify): Completed Construction not Classified		4,194
	WASTEWATER RATE BASE		\$ 9,775
	UTILITY OPERATING INCOME	S-3	\$ (14,094)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		- - %

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

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

YEAR OF REPORT
 December 31, 1999

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 15,722
530	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		15,722
401	Operating Expenses	S-10(a)	29,025
403	Depreciation Expense	S-6(a)	109
	Less: Amortization of CIAC	S-8(a)	(38)
	Net Depreciation Expense		71
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		707
408 11	Property Taxes		
408 12	Payroll Taxes		
408 13	Other Taxes & Licenses		13
408	Total Taxes Other Than Income		720
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		29,816
	Utility Operating Income (Loss)		(14,094)
530	Add Back: Guarenteed 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)		\$ (14,094)

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

YEAR OF REPORT
 December 31, 1999

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	3,323		3,323
353	Land and Land Rights				251
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	2,379			2,379
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	1,839			1,839
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	31			31
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		\$ 4,500	\$ 3,323	\$	\$ 7,823

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, 1999

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	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	\$ 3,323						
352	Franchises	251						
353	Land and Land Rights							
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			2,379				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				1,839			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
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	\$ 3,574	\$	\$ 2,379	\$ 1,839	\$	\$	\$ 31

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

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

YEAR OF REPORT
 December 31, 1999

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		%	%
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	40	%	2 50 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	40	%	2 50 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & Equipment	40	%	2 50 %
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

ANALYSIS OF ENTRIES IN 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)
351	Organization	\$ -	\$ 42	\$ -	\$ 42
352	Franchises	12	6		6
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	721	60		60
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	1,839	-		
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	291	-		
390	Office Furniture & Equipment	4	1		1
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 2,867	\$ 109	\$ -	\$ 109

* 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, 1999

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)
351	Organization	\$	\$	\$	\$	\$ 42
352	Franchises					18
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					781
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					1,839
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					291
390	Office Furniture & Equipment					5
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$	\$ 2,976

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT
December 31, 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 3,000
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		\$ 3,000

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:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

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

YEAR OF REPORT
 December 31, 1999

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)
		\$	\$
Total Credits			N/A

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 68
Debits during year:	
Accruals charged to Account	38
Other Debits (specify):	
Total debits	38
Credits during year (specify):	
Total credits	
Balance end of year	\$ 106

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

YEAR OF REPORT
 December 31, 1999

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
	Measured Revenues:			
522.1	Residential Revenues	90	88	\$ 15,722
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	90	88	15,722
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	90	88	\$ 15,722
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.

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

YEAR OF REPORT
 December 31, 1999

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 15,722

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

UTILITY NAME: Crystal River Utilities, Inc

SYSTEM NAME / COUNTY: Rosalce Oaks / Polk

YEAR OF REPORT
December 31, 1999

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	\$	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	685						300
711	Sludge Removal Expense	3,374					385	
715	Purchased Power						3,374	
716	Fuel for Power Purchased	1,410					1,410	
718	Chemicals	5,034						
720	Materials and Supplies	1,853	1,853					5,034
731	Contractual Services - Engineering							
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt Fees	12,941						
735	Contractual Services - Testing	598					598	
736	Contractual Services - Other	2,634					1,938	
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	44						
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp -Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	452						
	Total Wastewater Utility Expenses	\$ 29,025	\$ 1,853	\$	\$	\$	\$ 7,705	\$ 5,334

UTILITY NAME: Crystal River Utilities, Inc

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT
December 31, 1999

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	\$	\$	\$		\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees		12,941				
735	Contractual Services - Testing						
736	Contractual Services - Other		696				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense		44				
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other						
770	Bad Debt Expense		452				
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$	\$ 14,133	\$	\$	\$	\$

S-10(b)
GROUP 1

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

YEAR OF REPORT
 December 31, 1999

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	88	88
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 Wastewastewater System Meter Equivalents				88

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 day.

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$(\frac{3,102,000}{\text{(total gallons treated)}} / 365 \text{ days}) / 280 \text{ gpd} = 30$$

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

YEAR OF REPORT December 31, 1999

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

Permitted Capacity	15,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Custom		
Type (2)	Extended Air		
Hydraulic Capacity	15,000		
Average Daily Flow	9,000		
Total Gallons of Wastewater Treated	3,102,000		
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, 1999

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. 88
2. Maximum number of ERC's * which can be served. 88
3. Present system connection capacity (in ERC's *) using existing lines. 88
4. Future system connection capacity (in ERC's *) upon service area buildout. 88
5. Estimated annual increase in ERC's 5
6. 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 DEP? 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 upgrading. 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, 1999

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-3	\$ 108,157
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-8	71,128
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-4	61,142
252	Advances for Construction	F-18	
	Subtotal		(24,113)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-5	49,482
	Subtotal		25,369
114	Plus or Minus: Acquisition Adjustments (2)	F-5	
115	Accumulated Amortization of Acquisition Adjustments (2)		
	Working Capital Allowance (3)	S-9	2,202
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 27,571
	UTILITY OPERATING INCOME		\$ (6,394)
HIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Bas			- -

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

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

YEAR OF REPORT
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WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 12,850
530	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		12,850
401	Operating Expenses	S-10(a)	17,615
403	Depreciation Expense	S-6(a)	2,884
	Less: Amortization of CIAC	S-8(a)	(1,846)
	Net Depreciation Expense		1,038
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		578
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		13
408	Total Taxes Other Than Income		591
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		19,244
	Utility Operating Income (Loss)		(6,394)
530	Add Back: Guarenteed 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)		\$ (6,394)

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

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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization		\$	\$	\$
352	Franchises	427			9,373
353	Land and Land Rights				427
354	Structure and Improvements	7,500			7,500
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	90,757			90,757
390	Office Furniture & Equipment	100			100
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		\$ 98,784	\$ 9,373	\$	\$ 108,157

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

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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	\$ 9,373						
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							
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							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment	90,757						100
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 100,557	\$	\$	7,500	\$	\$	\$ 100

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

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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		%	%
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		%	%
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	33	%	3.03 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

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

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)
351	Organization	\$ -	\$ 117	\$ -	\$ 117
352	Franchises		11		11
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	68,202	2,750		2,750
390	Office Furniture & Equipment	16	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				
Total Depreciable Wastewater Plant in Service		\$ 68,244	\$ 2,884		\$ 2,884

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

UTILITY NAME Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: The Woods / Sumter

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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)
351	Organization	\$	\$	\$	\$	117
352	Franchises					37
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					70,952
389	Other Plant / Miscellaneous Equipment					22
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 Depreciable Wastewater Plant in Service				\$		71,128

SYSTEM NAME / COUNTY: The Woods / Sumter

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CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 61,142
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 61,142

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

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

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

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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)
		\$ -	\$ -
Total Credits			N/A

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

DESCRIPTION (a)	
Balance first of year	\$ 47,636
Debits during year:	
Accruals charged to Account	1,846
Other Debits (specify):	
Total debits	1,846
Credits during year (specify):	
Total credits	
Balance end of year	\$ 49,482

UTILITY NAME: Crystal River Utilities, Inc.
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WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			
	Measured Revenues:			
522.1	Residential Revenues	61	69	\$ 12,850
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	61	69	12,850
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	61	69	\$ 12,850
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.

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

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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				\$ 12,850

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

UTILITY NAME: Crystal River Utilities, Inc

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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	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	20						
710	Purchased Sewage Treatment	298					298	
711	Sludge Removal Expense	1,486					1,486	
715	Purchased Power							
716	Fuel for Power Purchased	375					375	
718	Chemicals							
720	Materials and Supplies	4,088						4,088
731	Contractual Services - Engineering							
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	7,832						
735	Contractual Services - Testing	516					516	
736	Contractual Services - Other	2,526					2,056	
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp -Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	409						
	Total Wastewater Utility Expenses	\$ 17,615					\$ 4,796	\$ 4,088

UTILITY NAME: Crystal River Utilities, Inc

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT
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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	\$	\$	\$		\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		20				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees		7,832				
735	Contractual Services - Testing						
736	Contractual Services - Other		470				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other						
770	Bad Debt Expense		409				
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$	8,731				

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: The Woods / Sumter

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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				
5/8"	Displacement	1.0	69	69
3/4"	Displacement	1.0		
1"	Displacement	1.5		
1 1/2"	Displacement	2.5		
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				69

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:

- 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.
- 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 day.

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$(\frac{3,602,000}{\text{(total gallons treated)}} / 365 \text{ days}) / 280 \text{ gpd} = 35$$

UTILITY NAME: Crystal River Utilities, Inc.
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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)	Exrended Air		
Hydraulic Capacity	15,000		
Average Daily Flow	9,870		
Total Gallons of Wastewater Treated	3,602,000		
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.
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OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. 69
2. Maximum number of ERC's * which can be served. 69
3. Present system connection capacity (in ERC's *) using existing lines. 69
4. Future system connection capacity (in ERC's *) upon service area buildout. 69
5. Estimated annual increase in ERC's * 2
6. 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 DEP? N/A
10. When did the company last file a capacity analysis report with the DEP? Unknown
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 upgrading. N/A
 - e. Is this system under any Consent Order othe DEP? N/A
11. Department of Environmental Protection ID # DO 53-249285

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