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

Form PSC/WAW 3 (Rev 12/99)

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

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JOHN H. CRONIN, JR., C.P.A.
ERIC M. DOAN, C.P.A.
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ROBERT C. NIXON, C.P.A.
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CLEARWATER, FLORIDA 33765-4419
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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, Refor Yulison CRONIN, JACKSON, NIXON & WILSON

General Instructions

- 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.
- 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.
- 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 preseeding 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

JTILITY NAME:		Crystal R	iver Uti	lities, Ir	C	YEAR OF REPORT December 31, 1999
I HEREBY	CERTIF	Y, to the	best of	my kno	wledge and belief:	
YES (X)	NO ()	1.	The ut	ility is in	substantial compliance with the U	Iniform System of ce Commission.
YES (X)	NO ()	2.	The ut	ility is in	substantial compliance with all ap Florida Public Service Commission	oplicable rules and
YES (X)	NO ()	3.	concer	rning no	een no communications from regula ncompliance with, or deficiencies i could have a material effect on the	in, financial reporting
YES (X)	NO ()	4.	of oper informations	rations ation ar of the r	port fairly represents the financial of the respondent for the period produced statements presented in the represented are true, correct and copresents.	esented and other ort as to the business
	TO THE REAL PROPERTY.	Certified				
1.	2.	3.)	4. ()	(signature of the chief exe	
1. (X)	2. (X)	3. (X		4. (X)	(signature of the chief fina	Commones
officers	of the four s. The ite the signat	ms being	ust be c certifie	ertified ed by th	YES or NO. Each item need not be officer should be indicated in the	pe certified by both appropriate area to the

E-1

duty shall be guilty of a misdemeanor of the second degree.

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

NOTICE:

ANNUAL REPORT OF

YEAR OF REPORT December 31, 1999

		River Utilities, Inc.			County	Citrus	
	(Exac	t Name of Utility)					
List below the e	xact mailing address	of the utility for w	thich normal correct	andones should be			
	11100 Brittmore F	Park Drive	mor normal corres,	bondence should be	e sent		
	Houston, Texas 7						
Telephone	(713)	000 0000					
relephone	(713)	983-3000					
e-Mail Address		N/A					
MED C+-							
WEB Site		N/A					
Sunshine State	One-Call of Florida.	Inc. Member Num	ber		A //A		
					N/A		
Name and addre	ess of person to who	m correspondence	e concerning this re	port should be add	ressed		
	Robert C. Nixon, (CPA					
	Cronin, Jackson, I 2560 Gulf-to-Bay	NIXON & Wilson, C	PA's, PA				
	Clearwater, Florid	a 34625					
Telephone	(727)	791-4020					
List below the ad	ddress of where the	utility's books and	records are located	f:			
	11100 Brittmore P						
	Houston, Texas 7	7041					
Telephone	(713)	983-3000					
		000 0000					
List below any g	roups auditing or rev	riewing the record	s and operations				
Cronin Jackson	Nixon and Wilson,	CPA's					
Date of original of	organization of the ut	tility	August 25, 199	5			
		-					
Check the appro	priate business entit	y of the utility as f	iled with the Interna	Revenue Service			
	Individual	Partnership		orporation	1120 Corporation		
					X		
ist below every	corporation or parea						
securities of the	corporation or perso	in owning or holdii	ng directly or indirec	tly 5 percent or mo	ore of the voting		
	,						
			Name			Percent	
		ource Utility, Inc.				Ownership 100 0	9/
	2					100 0	0/
	3						9/
	4						9
	5						9
	6 7						9
	8						9/
	9						%
	10						%
	5.5						%

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	СРА	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.

COMPANY PROFILE

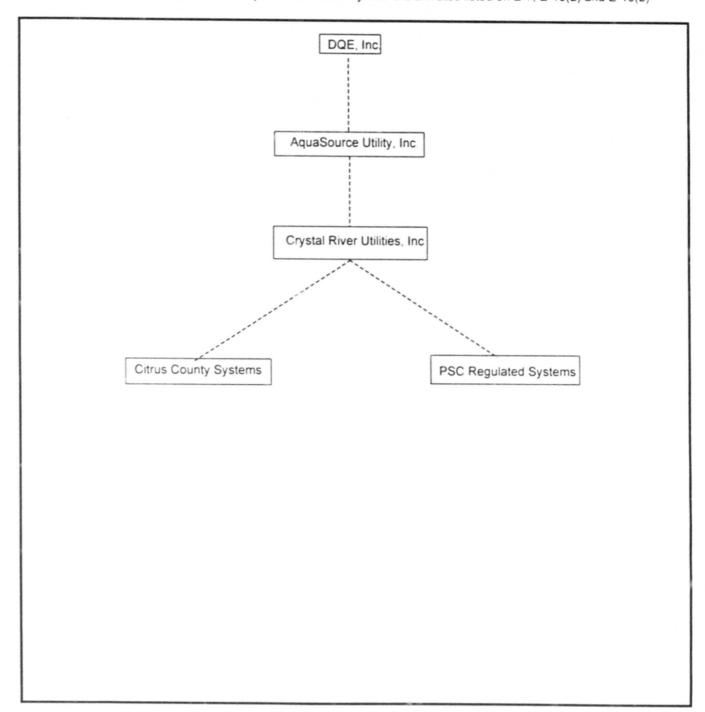
Provide a brief narrative company profile which covers the following areas:

- 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 meterial 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 Forida 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 Commisson.

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)



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)		PFFICERS PENSATION (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.

NUMBER OF

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
0 112111	MAINE.	Ciystai	Kivei	Utilities,	inc

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, and other business arangements* entered into diring the calender 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		\$	(4)
		1	

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.

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 James A. Lahtinen Martin J. Stanek William C. Marsh Carey A. Thomas Renee J. Cypher	Utility Executive	President Vice President Secretary Controller Vice President/Asst Sec Assistant Secretary	AquaSource Utility, Inc 11100 Brittmore Park Dr. Houston, TX Same Same Same

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

		ranous products		
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL C (P)urchased or (S)old (d)	AMOUNT
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) UTILITY PLANT	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
101-106	Utility Plant	F-7	\$ 532,277	\$ 432,361
108-110	Less: Accumulated Depreciation and Amortization	F-8	(326,055)	
	Net Plant		206,222	119,031
114-115	Utility Plant Acquisition Adjustments (Net)	F-7	307,611	162,372
116*	Other Plant Adjustments (specify)	+		102,37
	Total Net Utility Plant		513,833	281,403
	OTHER PROPERTY AND INVESTMENTS	T		
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization	1		
	Net Nonutility Property			
123	Investmenty in Associated Companies	F-10	127.313	66,18
124	Utility Investments	F-10	127,513	
125	Other Investments	F-10		
126-127	Special Funds	F-10		
-	Total Other Property and Investments CURRENT AND ACCRUED ASSETS		127,313	66.184
131	Cash			10.136
132	Special Deposits	F-9		10,13
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	1		
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	7,755	7,75
	Total Current and Accrued Assets		17,315	17,89

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
181	DEFERRED DEBITS 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	<u>s</u>	658.461	\$ 365.47

^{*} Not Applicable for Class B Utilities

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

NOTES TO THE BALANCE SHEET

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE	CURRENT YEAR	PREVIOUS YEAR	
(0)	EQUITY CAPITAL	(c)	(d)	(e)	
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	253.99	
212	Discount on Capital Stock	_			
213	Capital Stock Expense	+-			
214-215	Retained Earnings (Deficit)	F-16	(107,975)	(12.80	
216	Reacquired Capital Stock	_		(12,00	
218	Proprietary Capital	+			
	(Proprietorship and Partnership Only)				
221	LONG TERM DEBT	F.15			
222.		F-15			
223	Reacquire Bonds Advances from Associated Companies	- 5.47			
224		F-17			
224	Other Long Term Debt	F-17			
	Total Long Term Debt				
	CURRENT AND ACCRUED LIABILITIES	T			
231	Accounts Payable		5,992	31,6	
232	Notes Payable	F-18	1		
233	Accounts Payable to Associated Co.	F-18	151,380		
234	Notes Payable to Associated Co.	F-18	1		
235	Customer Deposits		10.995	8.9	
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	40.6	

Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	CURRENT	PREVIOUS
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
251	DEFERRED CREDITS			(0)
252	Unamortized Premium on Debt	F-13		
	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits	-		
	OPERATING RESERVES	$\overline{}$		
261	Property Insurance Reserve	1 1		
262	Injuries and Damages Reserve	+		
263	Pensions and Benefits Reserve	+		
265	Miscellaneous Operating Reserves	+		
	Total Operating Reserves	-		
	CONTRIBUTIONS IN AID OF CONSTRUCTION	$\overline{}$		
271	Contributions in Aid of Construction	F-22	210.128	210.12
272	Accumulated Amortization of Contributions in	+	2.020	210,12
	Aid of Construction	F-22	(133,493)	(126,5)
	Total Net C.I.A.C.	-	76.635	83.6
	ACCUMULATED DEFERRED INCOME TAXES	$\overline{}$		
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation	1 1		
282	Accumulated Deferred Income Taxes -	+		
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other	+		
	Total Accum. Deferred Income Taxes	-		
	TOTAL EQUITY CAPITAL AND LIABILITIES	-+		

COMPARATIVE OPERATING STATEMENT

NO.	ACCOUNT NAME (b) UTILITY OPERATING INCOME	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
400	Operating Revenues	F-3(b)	\$ 218.166	\$ 192.127
469.530	Less: Guarenteed Revenue and AFPI	F-3(b)	210,100	\$ 192.127
	Net Operating Revenues		218,166	192,12
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	7,35
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 Operationg Income	W/S-3		
	Utility Operating Expenses		208.533	249.58
	Net Utility Operating Income		9,633	(57,456
469/530	Add Back: Guarenteed 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 (5.106)	2.993 (1.884)	
4,626	1,109	-
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)	1		YEAR	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		1			
	Contract Deductions		1			
416	Costs and Expenses of Merchandising,	+	1			
	Jobbing and Contract Work		1			
419	Interest and Dividend Income		-	63		
421	Miscellaneous Nonutility Revenue	1				
426	Miscellaneous Nonutility Expenses	_	1	(5,488)		(50.47
	Total Other Income and Deductions			(5.425)		(50,47
	TAXES APPLICABLE TO OTHER INCOME	T	t		 	
408.20	Taxes Other Than Income					
409.20	Income Taxes		1			
410.20	Provision for Deferred Income Taxes	1	1			
411.20	Provision for Deferred Income Taxes - Credit		1			
412 20	Investment Tax Credits - Net		1			
412.30	Investment Tax Credits Restored to Operating Income		1			
	Total Taxes Applicable to Other Income					\hat{\alpha}
	INTEREST EXPENSE	T	1		-	
427	Interest Expense	F-19		15,614		
428	Amortization of Debt Discount & Expense	F-13	1			
429	Amortization of Premium on Debt	F-13	1			
	Total Interest Expense			15,614		4
	EXTRAORDINARY ITEMS	T	+		 	
433	Extraordinary Income					
434	Extraordinary Deductions		1			
409.30	Income Taxes, Extraordinary Items		1			
	Total Extraordinary Items					
	NET INCOME (LOSS)			(11,406		(107,9

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	1	251,951		74.104	
110.1	Accumulated Amortization	F-8	1				
271	Contributions in Aid of Construction	F-22	1	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	
	Plus or Minus:	T	+		-		
114	Acquisition Adjustments (2)	F-7	1	7,445			
115	Accumulated Amortization of	 	1				
	Acquisition Adjustments (2)	F-7		(6.777)			
	Working Capital Allowance (3)		1	23.708		5.830	
	Other (Specify):	1	1				
	Completed Construction not Classified	F-7		14,992		4,194	
		1					
	RATE BASE	en de la companya de	\$	82.450	\$	37.346	
	NET UTILITY OPERATING INCOME		\$	(36.968)	\$	(20.488)	
ACH	IEVED RATE OF RETURN (Operating Income / Rate	Base)	_	%	Management	6	

NOTES

- 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-eigth 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 Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) Notes Payable - Assoc Co	\$	9,968	3.01	% % % % %	8.96 %	0.1806	% % % % % %
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 APPROVED OF AFU	AFUDC RATE IDC 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 "B"

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	s .	s .	s	\$ 320,837
Preferred Stock	-				320,037
Long Term Debt					
Customer Deposits	9,968				9.968
Tax Credits - Zero Cost					9,900
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 Utility Plant Leased to Others	\$ 357,114	\$ 115,980	N/A	\$ 473,094
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 adjust adjustment a	tment pprove	and related a ed by the Con	ccum	nulated amortization, include the	ation separately. For	or any a	cquisition
ACCT. NO. (a)	DESCRIPTION (b)		WATER (c)		SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)		TOTAL (f)
114	Acquisition Adjustment						_	(1)
	Rosalee Oaks (Unrecognized	\$	29,964	\$	23,851	\$.	\$	53.81
	The Woods (Unrecognized)		(6,684)		4.502			(2.18
	Ravenswood (Unrecognized)		37,143					37.14
	Ravenswood (Recognized)		7,445					7.44
	Haines Creek (Unrecognized)		22,670				-	22.67
	Lake Osborne (Unrecognized		217,616					217,61
otal Plant	Acquisition Adjustment Accumulated Amortization	\$	308,154	\$	28,353	<u>\$</u>	<u>s</u>	336,50
	Rosalee Oaks (Unrecognized	\$	(4.000)		44.50.00	_		
	The Woods (Unrecognized)	-	(1,889)	\$_	(1,584)	\$ -	\$	(3,47
	Ravenswood (Unrecognized)		526	_	(33)			49
	Ravenswood (Recognized)	-	(2,339)					(2.33
			(6,777)	-				(6,77
	Haines Creek (Unrecognized)		(1,309)					(1.30
	Lake Osborne (Unrecognized		(15,491)					(15,49
otal Accu	mulated Amortization	\$	(27,279)	\$	(1,617)	\$ -	\$	(28,89
otal Acqu	isition Adjustments	\$	280,875	\$	26,736	\$ -	\$	307.61

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

DESCRIPTION (a) ACCUMULATED DEPRECIATION	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Account 108				
Balance first of year Credits during year:	\$ 242,219	\$ 71,111	N/A	\$ 313,330
to Account 108.1 (1) to Account 108.2 (2)	9,732	2,993		12,725
to Account 108.3 (2) Other Accounts (Specify)				
Salvage Other Credits (specify)				
Total credits Debits during year:	9,732	2,993		12,725
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 Credits during year: Accruals charged:	N/A	N/A	N/A	N/A
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 A LOT A	EXPENSE INCURRED	CHARGED OFF DURING YEAR	
DESCRIPTION OF CASE (DOCKET NO.) (a)	DURING YEAR (b)	ACCT. (c)	AMOUNT (d)
None	\$ -	-	5
Total	<u>s</u> .		5

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

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	s
Total Other Special Deposits	\$

YEAR OF REPORT December 31, 1999

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		\$ 127,31
UTILITY INVESTMENTS (ACCT. 124): N/A	\$.	<u>\$</u>
Total Utility Investments		\$
OTHER INVESTMENTS (ACCT. 125): N/A	\$ -	<u>s</u> -
Total Other Investments		\$
SPECIAL FUNDS (ACCTS: 126 & 127) N/A	\$.	\$.
Total Special Funds		\$

YEAR OF REPORT December 31, 1999

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	listed individually.		
		TOTAL	
STOMER ACCOUNTS RECEIVABLE (Account 141)		(b)	
Combined Water & Wastewater			
	\$ 9.560		
Wastewater			
Other			
Total Customer Accounts Receivable		\$ 9.5	
HER ACCOUNTS RECEIVABLE (Acct. 142):		3,3	
	s .		
Total Other Accounts Receivable			
TES RECEIVABLE (Acct. 144)			
	\$.		
Total Notes Receivable			
Total Accounts and Notes Receivable		9.5	
CUMULATED PROVISION FOR			
COLLECTABLE ACCOUNTS (Account 143):			
lance First of Year		I	
	\$.		
Provision for uncollectables for current year Collections of accounts previously written off			
Collections of accounts previously written off			
Collections of accounts previously written off Utility accounts			
Collections of accounts previously written off Utility accounts			
Collections of accounts previously written off Utility accounts			
Others Additions			
Utility accounts Others Additions uct accounts written off during year			
Utility accounts Others al Additions uct accounts written off during year Utility accounts			
Others Additions Others Additions Others Others			
Utility accounts Others al Additions uct accounts written off during year Utility accounts			
Utility accounts Others al Additions luct accounts written off during year Utility accounts			
Others Additions Others Utility accounts Others Utility accounts written off during year Utility accounts			
Utility accounts Others al Additions duct accounts written off during year Utility accounts Others			
Collections of accounts previously written off Utility accounts Others al Additions fluct accounts written off during year Utility accounts Others			
Others al Additions duct accounts written off during year Utility accounts			
Collections of accounts previously written off Utility accounts Others al Additions fluct accounts written off during year Utility accounts Others			
Collections of accounts previously written off Utility accounts Others al Additions uct accounts written off during year Utility accounts Others		\$ 9.56	

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		<u>s</u> -

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
Miscellaneous	\$ 7,755
Total	\$ 7.755

Crystal River Utilities, Inc.

YEAR OF REPORT December 31, 1999

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT

Report the net disount and expense or premium separately for each security issue

Report the net discount and expense or premium sep	parately for each security issue	
DESCRIPTION (a) UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
N/A	s -	<u>\$</u>
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	\$.

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

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	\$ -	<u>s</u>
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	s -	\$ -
Total Regulatory Assets	\$ -	<u>s</u> -
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	NONE

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)		RATE (b)		TOTAL (d)	
OMMON STOCK	+-				
Par or stated value per share	s	1 00	s		1 0
Shares authorized			-		20
Shares issued and outstanding					20
Total par value of stock issued	s		5		20
Dividends declared per share for year		None		None	
REFERRED STOCK					
Par or stated value per share	s		,		
Shares authorized			-		
Shares issued and outstanding					
Total par value of stock issued			•	Market School Control School Co.	res de desengar, es es
Dividends declared per share for year		None	-	None	
				140116	

^{*} Account 204 not applicable for Class B utilities

BONDS ACCOUNT 221

	INTEREST		PRINCIPAL	
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	AMOUNT PER BALANCE SHEE' (d)	
N/A	%		s	
	%			
	%			
	%			
	%			
	%			
	%			
	%			
	%			
	%		_	
	%			
	%			
	%			
Total				
			2	

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

UTILITY NAME:

Crystal River Utilities, Inc.

STATEMENT OF RETAINED EARNINGS

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

NO. (a)	DESCRIPTION (b)		AMOUNTS (c)	
215	Unappropriated Retained Earnings	+-		
	Balance beginning of year (Deficit)	\$	(12.80	
420	Changes to account	T		
439	Adjustments to Retained Earnings (requires Commission approval prior to use):			
	Credits Close retained earnings for sale and acquisition of utility		12,80	
	Total Credits		12.80	
	Debits			
	Total Debits	+		
425		+		
435 436	Balance transferred from Income		(107.9)	
435	Appropriations of Retained Earnings:			
		-		
	Total appropriations of Retained Earnings			
437	Dividends declared Preferred stock dividends declared			
437	Preferred stock dividends declared	┨	-	
438	Common stock dividends declared	-		
	Total Dividends Declared	†		
	Year end Balance		(107.9	
214	Appropriated Retained Earnings (state balarice and purpose of	+		
	each appropriated amount at year end).			
214	Total Appropriated Retained Earnings			
	Total Retained Earnings (Deficit)	s	(107.9	

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$
otal	\$

OTHER LONG TERM DEBT ACCOUNT 224

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

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

NOTES PAYABLE (ACCTS. 232 AND 234)

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE*	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232):			
N/A			\$.
	1		
	1		
			
Total Account 232			s
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	T	T	
		1	s
N/A			
T1-1 A			
Total Account 234			COMPANY DESCRIPTION OF THE PROPERTY OF THE PRO

^{*} 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

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	ACCOUNTS 23	37 AND 42	27		
		INTER	EST ACCRUED	INTEREST	
	BALANCE	DU	RING YEAR	PAID	BALANCE
	BEGINNING	ACCT.		DURING	END OF
DESCRIPTION OF DEBT	OF YEAR	DEBIT	AMOUNT	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
ACCOUNT NO. 237.1 - Accrued Interest on Long	Term Debt				
	1				
None	\$ -		s .	\$ -	s .
			-	\$	3
Total Account No. 237.1					
ACCOUNT NO 237.2 - Accrued Interest in Other	Liabilities				
Accided interest in Other	Liabilities		1		
				1	
Customer Deposits	-	427.4	45	45	
	_				
T14		1			
Total Account 237.2	-	1	45	45	
					1
Total Account 237 (1)	\$ -	1	\$ 45	\$ 45	s
		1	BRANCH CONTRACTOR CONTRACTOR CONTRACTOR	BESSELVANIES CONTRACTOR CONTRACTOR	
INTEREST EXPENSED		-	-		
Total accrual Account 237		237	\$ 45	1	
Less Capitalized Interest Portion of AFUDC:		231	45	-	
None None		1			
				1	
		1			
				1	
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

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES **ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Miscellaneous	\$ 4,964
Total Miscellaneous Current and Accrued Liabilities	
Total Miscellaneous Current and Accrued Liabilities	\$ 4,964

ADVANCES FOR CONSTRUCTION **ACCOUNT 252**

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

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

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	<u>s</u> -	<u>s</u> .
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2) N/A	\$	\$
Total Deferred Liabilities	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

CONTRIBUTIONS IN AID OF CONSTRUCTION

		ACCOUN	VI 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	<u>s</u> .	\$ 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

UTILITY NAME: Crystal River Utilities, Inc.

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

- 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	REFERENCE	AMOUNT
(a)	(b)	(c)
Not income for the war (law)		(5)
Net income for the year (loss)	F-3(c)	\$ (107.975)
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 observed assistable.		
Deduction on return not charged against book income:		
Federal tax net income (loss)		
		\$ (107,975)
Computation of tax:		
The Company projects a net taxable loss, therefore, there is no tax		

WATER OPERATION SECTION

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.

CERTIFICATE

CDOUD

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.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
*		NOMBER
Rosalee Oaks / Polk	594-W	1
The Woods / Sumter	507-W	2
Ravenswood / Lake	123-W	3
Haines Creek / Lake	123-W	4
Lake Osborne / Palm Beach	053-W	5

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)		VATER TILITY (d)
101	Utility Plant In Service	W-4(b)	s	32.747
	Less	1	+	
- 1	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
	Add:	 	+	
272	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	s	(7.682)
ACHIEV	/ED 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.

- Include only those Acquisition Adjustments that have been approved by the Commission. (2)
- (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-eigth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT December 31, 1999

WATER OPERATING STATEMENT

ACCT.		REF.	WATER
NO. (a)	ACCOUNT NAME	PAGE	UTILITY
(a)	UTILITY OPERATING INCOME	(c)	(d)
400	Operating Revenues	W-9	s 12.03
469	Less: Guarenteed Revenue and AFPI	W-9	12,03
		14.3	
	Net Operating Revenues		12,03
401	Operating Expenses	W-10(a)	18,57
403	Depreciation Expense	W-6(a)	57
	Less: Amortization of CIAC	W-8(a)	(3
	Net Depreciation Expense		53
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
		1.0	
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		54
408.11	Property Taxes		6
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		1
408	Total Taxes Other Than Income		61
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		19,72
	Utility Operating Income (Loss)		(7,68
	Add Back:		
469	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 (Loss)		\$ (7,68

WATER UTILITY PLANT ACCOUNTS

Rosalee Oaks / Polk

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

ACCT. ACCUNT NAME PREVIOUS PREVIOUS CURRENT CURRENT (a) 10.0ganication \$ (c) \$ (d) \$ (d) 11,899 \$ (d)						
Collecting and Improunding Reservoirs Collecting and Collecting and Improve Collecting Collecting and Collecting and Collecting Collecting and Collecting Collecting and Collecting Collectin	ACCT.	ACCOUNT NAME	PREVIOUS	ADDITIONS	RETIREMENTS	CURRENT
Franchises 1,899 1,899 1,899 1,999	(a)	(p)	(c)	1		
Franchises 4,022	301	Organization		1		\$ 11,899
Land and Land Rights	302	Franchises	251			251
Structure and Improvements 11,061	303	Land and Land Rights	4,022			4,022
Collecting and Impounding Reservoirs Collecting and Impounding Reservoirs Lake, New and Optive Intakes 1 Apple of the Intakes Valey (Wells and Springs) 1 Apple of the Intakes Supply Mains 2 Apple of the Interest of Equipment Pumping Equipment 778 Pumping Equipment 778 Pumping Equipment 850 Pumping Equipment 129 Part San Meter Installations 850 Services 129 Intakers and Meter Installations 129 Office Plant / Miscellaneous Equipment 129 Transportation Equipment 129 Stores Equipment 129 Inois, Sob and Gauge Equipment 129 Inois, Sob and Gaugement 129 Inois, Sob and Gaugement 120 Inois, Sob and Gaugement 120 Inois, Sob and Gaugement 120 Officer Indipment 120 Owner Operated Equipment 120 Occumulation Equipment 120 Occumulation Equipment 120 Occumulation Equipment 120	304	Structure and Improvements	11,061			11,061
Lake, River and Other Intakes Lake, River and Other Intakes Wells and Springs Mells and Springs Supply Mains 3,757 Power Generation Equipment 778 Power Generation Equipment 778 Water Treatment Equipment 778 Distribution Reservoirs and Standpipes 850 Transmission and Distribution Mains 850 Services 850 Meters and Meter Installations 129 Hydrants 129 Offer Plant I Miscellaneous Equipment 129 Transportation Equipment 129 Inhoratory Equipment 100s, Shop and Cainage Equipment Tooks, Shop and Cainage Equipment 10st, Shop and Cainage Equipment Rower Operated Equipment 10st, Shop and Cainage Equipment Miscellaneous Equipment<	305	Collecting and Impounding Reservoirs				Control of the contro
Wells and Springs Wells and Springs Infiltration Galleries and Tunnels (a) 757 Supply Mains (b) 4 Mains Power Generation Equipment 778 Pumping Equipment 778 Destribution Mains 850 Transmission and Distribution Mains 850 Transmission and Distribution Mains 850 Meters and Meter Installations Mydrants Mydrants 129 Mydrants 129 Office Plant, Miscellaneous Equipment 129 Tools, Shop and Garage Equipment 100ls, Shop and Garage Equipment Communication Equipment Miscellaneous Equipment Moment Tangible Plant Miscellaneous Equipment Other Tangible Plant \$	306	Lake, River and Other Intakes				
Infiltration Galleries and Tunnels Infiltration Galleries and Tunnels Supply Mains 3,757 Pumping Equipment 778 Pumping Equipment Equipment 850 Distribution Reservoirs and Standpiles 850 Transmission and Distribution Mains 850 Services Meters and Meter Installations Mydrates 129 Office Furniture and Equipment 129 Transportation Equipment 129 Tooks, Shop and Garage Equipment 120 Laboratory Equipment 120 Dower Operated Equipment 120 Individual Equipment 120<	307	Wells and Springs				
Supply Mains Supply Mains Power Generation Equipment 3,757 Water Treatment Equipment 778 Water Treatment Equipment 778 Distribution Reservoirs and Standpipes 850 Transmission and Distribution Mains 850 Services Meters and Meter Installations Meters and Meter Installations 129 Mydrants 129 Office Furniture and Equipment 129 Transportation Equipment 120 Stores Equipment 120 Laboratory Equipment 120 Communication Equipment 120 Miscellaneous Equipment 120 Communication Equipment 120 Miscellaneous Equipment 120 Office Tangible Plant 11,899	308	Infiltration Galleries and Tunnels				
Power Generation Equipment 3,757	309	Supply Mains				
Pumping Equipment 3,757 Water Treatment Equipment 778 Water Treatment Equipment 850 Transmission and Distribution Mains 850 Services 850 Meters and Meter Installations 850 Hydrants 129 Other Plant / Miscellaneous Equipment 129 Transportation Equipment 129 Stores Equipment 120ds, Shop and Garage Equipment Laboratory Equipment 120costs Equipment Communication Equipment 120costs Equipment Miscellaneous Equipment 120costs Equipment Miscellaneous Equipment 120costs Equipment Other Tangible Plant 120costs Equipment Miscellaneous Equipment 120costs Equipment Other Tangible Plant 120costs Equipment	310	Power Generation Equipment				
Water Treatment Equipment 778 Distribution Reservoirs and Standpipes 850 Transmission and Distribution Mains 850 Services 850 Meter Installations 850 Meter and Meter Installations 850 Mydrants 850 Other Plant / Miscellaneous Equipment 129 Transportation Equipment 850 Toolies Equipment 850 Laboratory Equipment 850 Laboratory Equipment 850 Communication Equipment 850 Miscellaneous Equipment 850 Communication Equipment 850 Other Tangible Plant 850 TOTAL WATER PLANT 85 TOTAL WATER PLANT 85	311	Pumping Equipment	3,757			3,757
Distribution Reservoirs and Standpipes 850 6 Transmission and Distribution Mains 850 6 Services 6 6 Meters and Meter Installations 6 6 Hydrants 6 6 Other Plant / Miscellaneous Equipment 129 6 Transportation Equipment 7 6 Tools, Shores Equipment 6 6 Laboratory Equipment 6 6 Dower Operated Equipment 6 6 Communication Equipment 6 6 Miscellaneous Equipment 6 6 Other Tangible Plant 5 7	320	Water Treatment Equipment	877			778
Transmission and Distribution Mains 850	330	Distribution Reservoirs and Standpipes				
Services 850 Meters and Meter Installations 850 Meters and Meter Installations 6 Hydrants 6 Of the Plant / Miscellaneous Equipment 129 Office Furniture and Equipment 129 Transportation Equipment 6 Tools, Shop and Garage Equipment 6 Laboratory Equipment 6 Communication Equipment 6 Communication Equipment 6 Miscellaneous Equipment 6 Miscellaneous Equipment 6 Ofther Tangible Plant 7 TOTAL WATER PLANT 4 TOTAL WATER PLANT 6	331	Transmission and Distribution Mains				
Meters and Meter Installations Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment 129 Office Furniture and Equipment 129 6 Transportation Equipment 120 consistent of Stores Equipment 120 consistent of Stores Equipment 120 consistent of Stores Equipment Power Operated Equipment 120 consistent of Stores Equipment 120 consistent of Stores Equipment Miscellaneous Equipment 11,899 \$ \$ Other Tangible Plant \$ \$	333	Services	820			820
Hydrants Hydrants Other Plant / Miscellaneous Equipment 129 Office Furniture and Equipment 129 Transportation Equipment 6 Stores Equipment 6 Tools, Shop and Garage Equipment 6 Laboratory Equipment 6 Power Operated Equipment 6 Communication Equipment 6 Miscellaneous Equipment 6 Other Tangible Plant 7 TOTAL WATER PLANT \$	334	Meters and Meter Installations				
Other Plant / Miscellaneous Equipment 129 6 Office Furniture and Equipment 129 6 Transportation Equipment 6 6 Stores Equipment 6 6 Laboratory Equipment 7 6 Laboratory Equipment 6 6 Communication Equipment 7 6 Miscellaneous Equipment 7 6 Miscellaneous Equipment 7 7 Other Tangible Plant 7 7 TOTAL WATER PLANT 7 8	335	Hydrants				
Office Furniture and Equipment 129 Transportation Equipment 6 Stores Equipment 6 Tools, Shop and Garage Equipment 6 Laboratory Equipment 6 Power Operated Equipment 6 Communication Equipment 7 Miscellaneous Equipment 7 Other Tangible Plant 7 TOTAL WATER PLANT 8	339	Other Plant / Miscellaneous Equipment				
Transportation Equipment Stores Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Plant TOTAL WATER PLANT \$ 20,848 \$ 11,899 \$ - \$	340	Office Furniture and Equipment	129			129
Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Plant TOTAL WATER PLANT \$ 20,848 \$ 11,899 \$ - \$	341	Transportation Equipment				
Tools, Shop and Garage Equipment Compound the communication Equipment Communication Equipment Miscellaneous Equipment Communication Equipment Miscellaneous Equipment Communication Equipment Other Tangible Plant \$ 20,848 TOTAL WATER PLANT \$ 20,848	342	Stores Equipment				
Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant TOTAL WATER PLANT Laboratory Equipment Alignment Alignmen	343	Tools, Shop and Garage Equipment				
Power Operated Equipment Communication Equipment Miscellaneous Equipment Alixed language Other Tangible Plant \$ 20,848 TOTAL WATER PLANT \$ 11,899	344	Laboratory Equipment				
Communication Equipment Miscellaneous Equipment Other Tangible Plant TOTAL WATER PLANT \$ 20,848 \$ - \$	345	Power Operated Equipment				
Miscellaneous Equipment Other Tangible Plant TOTAL WATER PLANT \$ 20,848 \$ - \$	346	Communication Equipment				
Other Tangible Plant \$ 20,848 \$ 11,899 \$ - \$ TOTAL WATER PLANT \$ - \$	347	Miscellaneous Equipment				
\$ 20,848 \$ 11,899 \$ - \$	348	Other Tangible Plant				
		TOTAL WATER PLANT	20,848			

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

			WATER UTILITY PLANT MATRIX	PLANT MATRIX			
			1.	.2	.3	4.	z.
_				SOURCE		TRANSMISSION	
_				OF SUPPLY	WATER	AND	
ACCT.		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
(a) (b)	ACCOUNT NAME (b)	YEAR (c)	PLANT (d)	PLANT (e)	PLANT (f)	PLANT (9)	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				820	
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
Secretarion of the leading of the le		-	The second secon				

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT December 31, 1999

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIES IN PERCENT (100% - d) / c (e)	D
301	Organization	(3)	%	(c)	%
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		%	2.00	%
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		%		%
Vater P	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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		1000			I TAXOL	
ACCT.		AT BEGINNING		OTHER	CREDITS	
NO.	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	(d + e) (f)	
301	Organization		\$ 149			149
302	Franchises	18	9			9
304	Structure and Improvements	10,094	772		27	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		6	94
320	Water Treatment Equipment	275	20		2	20
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					
333	Services	32	21		2	21
334	Meters and Meter Installations					
335	Hydrants					
339	Other Plant / Miscellaneous Equipment	262	0			
340	Office Furniture and Equipment	15	3			2
341	Transportation Equipment					
342	Stores Equipment					Т
343	Tools, Shop and Garage Equipment					7
344	Laboratory Equipment					Т
345	Power Operated Equipment					7
346	Communication Equipment					7
347	Miscellaneous Equipment					7
348	Other Tangible Plant					7
TOTAL WAT	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 13,152	\$ 570	\$	\$ 570	01
						٦

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

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

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

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

				2022.02		DALANCE
			2041142	DEMONA!	TOTAL	ATEND
-		DI ANT	SALVAGE	ANDOTHER	CHARGES	OF VEAR
ACCI.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(q-h+i+j)	(c+f-k)
(e)	(q)	(6)	(h)	(i)	(i)	(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 WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$	\$	\$	\$	\$ 13,722

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT December 31, 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 1,400
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand 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

any prepara CIAC has been collected, provide a supporting schedule showing now the amount is determined.
Explain all Debits charged to Account 271 during the year below:

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)
		s .	\$
T			
Total Credits			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION	WA	TER
(a)	(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

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

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		
Total Credits		N/A

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			
400	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	90	88	\$ 11.76
461.2	Metered Sales to Commercial Customers		- 88	\$ 11.76
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5				
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	90	88	11.76
	Fire Protection Revenue:			
462.1	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	11,76
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			2
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 2
	Total Water Operating Revenues		OD PERSONAL PROGRAMMENT STREET, THE RESIDENCE AND ADDRESS.	\$ 12.0

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

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	s .	s .	s .
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	The state of the s		
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	The second secon		
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			1
670	Bad Debt Expense			
675	Miscellaneous Expenses	89		
	Total Water Utility Expenses	<u>\$</u> 18.571	\$ 1.649	<u>\$</u> 923

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 (i)	.8 ADMIN. & GENERAL EXPENSES (k)
s .	5 -	\$ -	<u>\$</u> .	\$ -	\$.
103	45				No. and the second seco
					71
147					13.190
					44
					89
<u>\$ 1.790</u>	\$ 45				\$ 14,164

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
Vendor Point of delivery		-	nes 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	
Unit rating (i.e., GPM, pounds per gallon).	LIME TRE	Manufacturer	N /A
	FILTRA	ATION	
Type and size of area:			
Pressure (in square feet):	N/A	Manufacturer	N/A
Gravity (in GPM/square feet):	N/A	Manufacturer	N/A

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT December 31, 1999

CALCULATON OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

Displacement Displacement Displacement	1.0 1.0 1.5	88	88
Displacement			
	1.5	AND THE PARTY OF T	
Displacement	-		
	2.5		
Displacement or Turbine	5.0		
isplacement, Compound or Turbine	8.0		
Displacement	15.0		
Compound	16.0		
Turbine	17.5		
Displacement or Compound	25.0		
Turbine	30.0		
Displacement or Compound	50.0		
Turbine	62.5		
Compound	80.0		
Turbine	90.0		
Compound	115.0		
Turbine	145.0		
Turbine	215.0		
	Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound Turbine Turbine	Displacement 15.0 Compound 16.0 Turbine 17.5 Displacement or Compound 25.0 Turbine 30.0 Displacement or Compound 50.0 Turbine 62.5 Compound 80.0 Turbine 90.0 Compound 115.0 Turbine 145.0 Turbine 215.0	Displacement 15.0 Compound 16.0 Turbine 17.5 Displacement or Compound 25.0 Turbine 30.0 Displacement or Compound 50.0 Turbine 62.5 Compound 80.0 Turbine 90.0 Compound 115.0 Turbine 145.0

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:	
ERC = 3.289	gallons, divided by
350	gallons per day
365	days
25.7	ERC's

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

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate pageshould be supplied where necessary.				
Present ERC's * that system can efficiently serve.	88			
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			
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 im	provements 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			

 $^{^{\}star}\,$ An ERC is determined bsed on the calculation on the bottom of Page W-13

UTIL	ITY	NAM	E:

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	REF. PAGE		VATER ITILITY
(a)	(b)	(c)		(d)
101	Utility Plant In Service	W-3	s	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		<u>\$</u>	7.278
	UTILITY OPERATING INCOME		_ \$	(7.168)
ACHIE\	/ED 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-eight Operating and Maintenance Expense Method.

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: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		17,786
401	Operating Expenses	W-10(a)	24,88
403	Depreciation Expense	W-6(a)	5.01
	Less: Amortization of CIAC	W-8(a)	(3.62
	Net Depreciation Expense		1,39
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		80
408.11	Property Taxes		79
408.12	Payroll Taxes		
408 13	Other Taxes & Licenses		(2.91
408	Total Taxes Other Than Income		(1.32
409.1	Income Taxes	F-16	(1,02
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		24,95
	Utility Operating Income (Loss)		(7.16
100	Add Back:		
469	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		\$ (7.16

WATER UTILITY PLANT ACCOUNTS

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

	WAIER UILLIT FLANT ACCOUNTS	INI ACCOUNTS			
ACCT.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS	CURRENT
(a)	(b)		(p)	(e)	(f)
301	Organization	\$	\$ 5,4/4		5,177
302	Franchises	535			333
303	Land and Land Rights	3,500			3,300
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			76/
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				700
334	Meters and Meter Installations	294			15.7
335	Hydrants				213011
339	Other Plant / Miscellaneous Equipment	118,617			/19/911
340	Office Furniture and Equipment	121			171
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
		CANCELL STREET, STREET			

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

			WATER UTILITY PLANT MATRIX	PLANT MATRIX			
			.1	.2	ъ.	4.	z.
				SOURCE		TRANSMISSION	
				OF SUPPLY	WATER	AND	
ACCT.		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
(a) (c)	ACCOUNT NAME (b)	reak (c)	(d)	(e)	(f)	(6)	(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				
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	\$ 129,886	\$ 121,626	\$ 3,553	\$ 4,292	\$ 294	\$ 121
		THE THE PERSON NAMED IN TH					

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 F	Plant Composite Depreciation Rate *	Allendar House Productive Control of Control	%	%

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

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

YEAR OF REPORT December 31, 1999

ACCT.		BALANCE AT BEGINNING		ОТНЕВ	TOTAL
NO.	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	(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	88	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	220'22	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 WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 77,269	\$ 5,013	•	\$ 5,013

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

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

The Woods / Sumter

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

		31	27	44	T		T	1	1	1	566	65	1	1	1	22	T	81,800	27	T	T	T	T	T	T	T	T	82,282	
BALANCE AT END OF YEAR	(c+f-j) (k)	\$																81,										\$ 82,	
		•	\forall		1	1	1	1	1		1	1	1	7	+	+	+	+	+	1	+	+	+	+	+	+	+	-1	_
TOTAL	(g-h+i) (j)	\$																										~	
ASSOCIATED COST OF	REMOVAL (i)	. \$																											
۵	ш	•															1			1	1	1	1	+	1	+	1	1	
ASSOCIATED SALVAGE AND	INSURANCE (h)																												
		*	H	Н				\perp				Н		Н	_	\vdash	\perp		_		4	4		-	_		4	45	_
PLANT	RETIRED (9)	\$																										₩.	
		Г																											
	ACCOUNT NAME (b)	Organization	Franchises	Structure and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution	Services	Meters and Meter Installations	Hydrants	Other Plant / Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION	
ACCT.	NO.	101	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	339	340	341	342	343	344	345	346	347	348	AL WAT	

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 90,041
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand 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

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:

1171	ITTV	BIABAT.	
UII		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		L	N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

-	
WATER	
(b)	
\$	42.984
	3,620
	3.620
	46.604

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

WATER CIAC SCHEDULE "B"

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

SOUTH AS TORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR				
DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)		
N/A		\$ -		
Total Credits		\$		

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		(-)	(6)
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	ا ا		
461.2	Metered Sales to Commercial Customers	64	72	\$ 15,533
461.3	Metered Sales to Industrial Customers	1	1	1,695
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
401.0	Wetered Sales to Multiple Family Dwellings			
	Total Metered Sales	65	73	17,228
	Fire Protection Revenue:			
462.1	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	17,22
469	Other Water Revenues:			
470	Guaranteed Revenues Forfeited Discounts			
471	Miscellaneous Service Revenues			
472				55
473	Rents From Water Property			
474	Interdepartmental Rents Other Water Revenues			
4/4	Other Water Revenues			
	Total Other Water Revenues			\$ 55
	Total Water Operating Revenues			\$ 17.78

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

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		s .	s .
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	<u>\$</u> 1,327	

SYSTEM NAME / COUNTY:

The Woods / Sumter

YEAR OF REPORT December 31, 1999

WATER EXPENSE ACCOUNT MATRIX

E	.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)
\$		<u>.</u>	\$.	s .	<u>s</u> .	<u>s</u> .
	222					
		8.609				
	858 1.993					11.092
						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
ebruary		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
Vendor Point of delivery	d for resale, indicate N/A N/A ther water utilities for		nes of such		
	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	
Unit rating (i.e., GPM, pounds	LIME TRE	EATMENT	
per gallon):	N/A	Manufacturer	N/A
	FILTR	ATION	
Type and size of area:			
Pressure (in square feet):	N/A	Manufacturer	N/A
Gravity (in GPM/square feet):	N/A	Manufacturer	N/A

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT December 31, 1999

CALCULATON OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

Displacement Displacement Displacement	1.0 1.0 1.5	72	72
Displacement	1.0		
	1.5		1
Displacement			
	2.5		
Displacement or Turbine	5.0		
placement, Compound or Turbine	8.0	1	8
Displacement	15.0		
Compound	16.0		
Turbine	17.5		
Displacement or Compound	25.0		
Turbine	30.0		
Displacement or Compound	50.0		
Turbine	62.5		
Compound	80.0		
Turbine	90.0		
Compound	115.0		
Turbine	145.0		
Turbine	215.0		
	Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound Turbine	Displacement 15.0 Compound 16.0 Turbine 17.5 Displacement or Compound 25.0 Turbine 30.0 Displacement or Compound 50.0 Turbine 62.5 Compound 80.0 Turbine 90.0 Compound 115.0 Turbine 145.0 Turbine 215.0	Displacement 15 ° Compound 16.0 Turbine 17.5 Displacement or Compound 25.0 Turbine 30.0 Displacement or Compound 50.0 Turbine 62.5 Compound 80.0 Turbine 90.0 Compound 115.0 Turbine 145.0

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:	
ERC = 2,866	gallons, divided by
	gallons per day
365	days
22.4	ERC's

	JTILIT	Y NAME:	Crystal	River	Utilities.	In
--	--------	---------	---------	-------	------------	----

SYSTEM NAME / COUNTY:

The Woods / Sumter

YEAR OF REPORT December 31, 1999

OTHER WATER SYSTEM INFORMATION

L	Furnish information below for each system. A separate pagesh	ould 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? 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 in None	nprovements 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:	N/A
	a. Attach a description of the plant upgrade necessary to meet the DEP rule	es. 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 bsed on the calculation on the bottom of Page W-13

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)		VATER ITILITY (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
272	Add: Accumulated Amortization of Contributions	1	+	
	in Aid of Construction	W-5		10,143
	Subtotal			10,296
	Plus or Minus:		\top	
114	Acquisition Adjustments (2)	F-5		7,445
115	Accumulated Amortization of Acquisition Adjustments (2)	7		(6,777)
	Working Capital Allowance (3)	W-9		1,463
	Other (Specify):			
	WATER RATE BASE		\$	12.427
	UTILITY OPERATING INCOME		_ \$	669
ACHIEV	ED 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.

(3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eight Operating and Maintenance Expense Method.

⁽²⁾ Include only those Acquisition Adjustments that have been approved by the Commission.

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		
469	Less: Guarenteed Revenue and AFPI		\$ 13.45
	2000. Oddienieed Neverlae and AFFI	W-9	
	Net Operating Revenues		13,45
401	Operating Expenses	W-10(a)	11,70
403	Depreciation Expense	W-6(a)	52
	Less: Amortization of CIAC	W-8(a)	(29
	Net Depreciation Expense		23
406	Amortization of Utility Plant Acquisition Adjustment	F-7	18
407	Amortization Expense (Other than CIAC)	F-8	10
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		60
408.12	Payroll Taxes		4
408.13	Other Taxes & Licenses		
	Office Paxes & Licenses		1
408	Total Taxes Other Than Income		66
409.1	Income Taxes	F-16	66
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	•	12.78
	Utility Operating Income		669
	Add Back:		
469	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		\$ 669

WATER UTILITY PLANT ACCOUNTS

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

ACCT.	ACCOUNT NAME	PREVIOUS YEAR (C)	ADDITIONS (b)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization		\$ 4.225	\$	\$ 4.225
302	Franchises	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

WATER UTILITY PLANT MATRIX

				WA	LEK ULLLIT	WAIER UILLIT PLANT MAIKIA			
		L			.1	.2	е:	4.	5:
						SOURCE		TRANSMISSION	
						OF SUPPLY	WATER	AND	
ACCT.			CURRENT	Z	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME		YEAR		PLANT	PLANT	PLANT	PLANT	PLANT
301	Organization	V	4 225		4 225	(5)	(1)	(6)	(11)
302	Franchises	-	816		816				
303	Land and Land Rights	L	368			•	\$ 368	•	•
304	Structure and Improvements	L	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						49
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
		,	2007						
Name and Address of the Owner, where					·				

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 APPLIES IN PERCENT (100% - d) / c (e)	D
301	Organization		%	(0)	%
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		%	2.33	%
334	Meters and Meter Installations		%	5 00	%
335	Hydrants			5.00	%
339	Other Plant / Miscellaneous Equipment		%		%
340	Office Furniture and Equipment	15			
341	Transportation Equipment		%	6.67	%
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		%		%
Vater P	lant Composite Depreciation Rate *		%	Executive de la constant de la const	%

^{*} 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

Ravenswood / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		STREET, STREET		
	BALANCE			TOTAL
	BEGINNING		OTHER	CREDITS
ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	(d + e) (f)
	\$ 25	\$ 53		П
Franchises	42	20		20
Structure and Improvements	975	0		
Collecting and Impounding				
Lake, River and Other Intakes				
Wells and Springs				
Infiltration Galleries and				
Supply Mains				
Power Generation Equipment				
Pumping Equipment	431	0		
Water Treatment Equipment	184	0		
Distribution Reservoirs and	2,975	212		212
Transmission and Distribution	2,729	0		
Services				
Meters and Meter Installations	3,181	237		237
Hydrants				
Other Plant and Miscellaneous				
Office Furniture and Equipment	10	4		4
Transportation Equipment				
Stores Equipment				
Tools, Shop and Garage Equipment				
Laboratory Equipment				
Power Operated Equipment				
Communication Equipment				
Miscellaneous Equipment				
Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION	\$ 10,552	\$ 526		\$ 526

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

UTLLTY NAME: Crystal River Utilities, Inc. SYSTEM NAME / COUNTY: Ravensw

Ravenswood / Lake

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

			ASSOCIATED	ASSOCIATED		BALANCE
			SALVAGE	COST	TOTAL	AT END
ACCT.		PLANT	AND	OF	CHARGES	OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	REMOVAL	(g-h+i)	(c+f-j)
(a)	(b)	(6)	(h)	(i)	(j)	-
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 , angible Plant					
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION		•	\$	\$	\$ 11,078

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 11,129
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 11.129

If any	prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
	in all Debits charged to Account 271 during the year below:

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

OUNT (d)	CHARGE PER CONNECTION (c)	NUMBER OF CONNECTIONS (b)	DESCRIPTION OF CHARGE (a)
	\$ -		
4//			otal Credits

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	, v	/ATER (b)
Balance first of year	\$	9.848
Debits during year: Accruals charged to Account Other Debits (specify):		295
Total debits		295
Credits during year (specify):		
Total credits		
Balance end of year	\$	10,143

WATER CIAC SCHEDULE "B"

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

TOTAL AGREEMENTS FROM WHICH CASH OR PROPE		DURING THE YEAR
DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		\$ -
Total Credits		\$ -

SYSTEM NAME / COUNTY Ravenswood / Lake

YEAR OF REPORT December 31, 1999

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
400	Water Sales:		No. of the last of	
460	Unmetered Water Revenue			Margan and Sandar Constitution of the Constitu
461.1	Metered Water Revenue: Metered Sales to Residential Customers			42.620
461.2		41	41	\$ 12,639
	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
	Fire Protection Revenue:			
462.1	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	12.63
469	Other Water Revenues: Guaranteed Revenues		A	
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			81
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
4,4	Total Other Water Revenues			\$ 81
	Total Water Operating Revenues			\$ 13,45

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

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	s 60	s .	s .
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	454	434	
618	Chemicals	139		
620	Materials and Supplies	1,433	-	
631	Contractual Services - Engineering	1.455		-
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			P
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	<u>\$</u> 11.705	S 454	

Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY:

Ravenswood / Lake

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)
<u>\$</u>	<u>\$</u>	\$	<u>s</u> .	<u>s</u> -	\$ 60
					18
139	1,433				
					626
					5,365
1,402					351
					15
					(9)
\$ 3.392	\$ 1,433				\$ 6.426

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY:

Ravenswood / Lake

YEAR OF REPORT December 31, 1999

PUMPING AND PURCHASED WATER STATISTICS

(Omit 000's) (b)	FROM WELLS (Omit 000's) (c)	FLUSHING, FIGHTING FIRES, ETC. (d)	PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	TO CUSTOMERS (Omit 000's) (f)
	310	16	294	239
		***************************************		270
	427		-	310
	576			352
	488	24	464	508
	327	16	311	213
	423	21	402	500
	561	28	533	447
	301	15	286	358
	286	14	272	168
	293	15	278	406
	294	15	279	152
	4,581	229	4.352	3.923
N/A N/A ner water utilities for		nes of such		
1/A				
	for resale, indicate N/A N/A	310 295 427 576 488 327 423 561 301 286 293 294 4,581 for resale, indicate the following: N/A N/A N/A ner water utilities for redistribution, list name	310	310

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Vells	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	
Unit rating (i.e., GPM, pounds	LIME T	REATMENT	
per gallon):	N/A	Manufacturer	N/A
	FILT	TRATION	
Type and size of area			
Pressure (in square feet):	N/A	Manufacturer	N/A
Gravity (in GPM/square feet):	N/A	Manufacturer	N/A

SYSTEM NAME / COUNTY:

Ravenswood / Lake

YEAR OF REPORT December 31, 1999

CALCULATON 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)
Il 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		
10"	Turbine		Meter Equi	valents

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ſ	ERC Calculation:			
١	ERC =	3.923	gallons, divided by	
I		350	gallons per day	
l		365	days	
I				
l		30.7	ERC's	
١				

JTILITY NAME:	Crystal River	Utilities.	Inc.	
SYSTEM NAME	/ COUNTY:		Pavenswood / Lake	

OTHER WATER SYSTEM INFORMATION

		Furnish information below for each	system. A separate pagesho	uld be supplied where necessary.
1.	Pres	ent ERC's * that system can efficiently serve		41
2	Max	mum number of ERC's * which can be served		41
3.	Pres	ent system connection capacity (in ERC's *) u	using existing lines.	41
4.	Futi	ire system connection capacity (in ERC's *) u	pon service area buildout.	41
5	Estir	nated annual increase in ERC's * .	None	
6.	is th	e utility required to have fire flow capacity? If so, how much capacity is required?	No N/A	
7	Atta	ch a description of the fire fighting facilities.	None	
8.	Des	cribe any plans and estimated completion date	es for any enlargements or im	provements of this system.
0	\A/bc	n did the company last file a second unit		
		n did the company last file a capacity analysis		N/A
10		ne present system does not meet the requiren		N/A
	а	Attach a description of the plant upgrade neo	cessary to meet the DEP rules	N/A
	b	Have these plans been approved by DEP?	N/A	
	С	When will construction begin? N/A		
	d	Attach plans for funding the required upgrad	ing.	N/A
	е	Is this system under any Consent Order oth	e DEP?	N/A
11	. De	partment of Environmental Protection ID#	FL 3351062	
12	2. Wa	iter Management District Consumptive Use Po	ermit #	Unknown
	а	Is the system in compliance with the require	ments of the CUP?	Yes
	b.	If not, what are the utility's plans to gain com	apliance?	N/A
L				
L				

^{*} An ERC is determined bsed on the calculation on the bottom of Page W-13

Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY:

Haines Creek / Lake

YEAR OF REPORT December 31, 1999

SCHEDULE OF YEAR END WATER RATE BASE

NO.	ACCOUNT NAME (b)	REF. PAGE (c)		VATER ITILITY (d)
101	Utility Plant In Service	W-3	\$	42.084
	Less:		+	42,004
	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		20,010
	Subtotal			(7,270)
	Add		-	
272	Accumulated Amortization of Contributions	1		
	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).			2,245
			-	
	WATER RATE BASE		<u>s</u>	8.881
	UTILITY OPERATING INCOME		<u>\$</u>	(3.363)
ACHIEV	ED 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-eight 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.	ACCOUNT NAME	REF.	WATER
(a)	(b)	PAGE (c)	UTILITY (d)
	UTILITY OPERATING INCOME	(0)	(0)
400	Operating Revenues	W-9	\$ 16.45
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		16,45
401	Operating Expenses	N/ 10/0)	47.00
	operating Expenses	W-10(a)	17,96
403	Depreciation Expense	_ W-6(a)	1,46
	Less Amortization of CIAC	W-8(a)	(84
	Net Depreciation Expense		62
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408 10	Taxes Other Than Income		
408 11	Utility Regulatory Assessment Fee		74
	Property Taxes		4
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		8
408	Total Taxes Other Than Income		1,23
409.1	Income Taxes	F-16	1
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	•	19.82
	Utility Operating Income (Loss)		(3.36
	Add Back		
469	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		\$ (3.3

UTLITY NAME: Crystal River Utilities, Inc.
SYSTEM NAME / COUNTY: Haines Greek / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 25	\$ 3,026	\$	\$ 3,051
302	Franchises	826			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			3,758
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.

WATED LITTI ITY DI ANT MATDIY

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

				WATER UTILITY PLANT MATRIX	PLANT MATRIX			
				1.	.2	E.	4.	.5
					SOURCE		TRANSMISSION	
					OF SUPPLY	WATER	AND	
ACCT.		CURRENT		INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
. NO.	ACCOUNT NAME	YEAR (c)		PLANT (d)	PLANT (e)	PLANT (f)	PLANT (g)	PLANT (h)
301	Organization	1	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,	1,902		1,902			
308	Infiltration Galleries and Tunnels							
309	Supply Mains		800		800			
310	Power Generation Equipment							
311	Pumping Equipment	3,	3,258		3,258			
320	Water Treatment Equipment		536			536		
330	Distribution Reservoirs and Standpipes	3,	3,102				3,102	
331	Transmission and Distribution Mains	21,	1,188				21,188	
333	Services							
334	Meters and Meter Installations	9	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		П					
	TOTAL WATER PLANT	\$ 42,0	12,084	\$ 3,907	\$ 5,960	\$ 536	\$ 31,203	\$ 478
			T					

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	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATIO RATE APPLIEI IN PERCENT (100% - d) / c	D
301	Organization	(c)	(d) %	(e) 3.85	07
302	Franchises	26	%		%
304	Structure and Improvements		%	3.85	%
305	Collecting and Impounding Reservoirs		%		
306	Lake, River and Other Intakes		%		%
307	Wells and Springs		%	2.05	%
308	Infiltration Galleries and Tunnels		%	3.85	%
309	Supply Mains	26	%	2.05	%
310	Power Generation Equipment		%	3.85	%
311	Pumping Equipment	26	%	2.05	%
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		%	3.85	%
334	Meters and Meter Installations			2.05	%
335	Hydrants		%	3.85	%
339	Other Plant / Miscellaneous Equipment		%		%
340	Office Furniture and Equipment		%	2.05	%
341	Transportation Equipment		%	3.85	%
342	Stores Equipment				%
343	Tools, Shop and Garage Equipment	26		3.85	%
344	Laboratory Equipment		%	3.85	%
345	Power Operated Equipment		%		%
346	Communication Equipment		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		%
347	Miscellaneous Equipment		%		%
348	Other Tangible Plant				%
Vater P	lant 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 Creel

Haines Creek / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT.		BALANCE AT BEGINNING		OTHER	TOTAL
NO.	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	(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	396	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	592		592
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 WAT	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 24,373 \$	1,468	•	\$ 1,468
* Coo					

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

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

Hames Creek / Lake

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

SALVAGE COST TANGE OF YEAR				ASSOCIATED	ASSOCIATED		BALANCE	Г
RETTRED INSURANCE REMOVAL (g-h+1) (c+f-1) (c+f-1) (s) (k)	ţ		TNAIG	SALVAGE	COST	CHARGES	AT END OF YEAR	
irs irs ent ent f f f f f f f f f f f f f	NO.	ACCOUNT NAME	RETIRED	INSURANCE	REMOVAL	(g-h+i)	(c+f-j)	
irs tent ent s s s s s s s s s s s s s	(a)	(p)	(a)		(i)	(5)	-	Т
ent ent	301	Organization						61
Pes ent	302	Franchises						91
ent ent	304	Structure and Improvements						T
ent \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	305	Collecting and Impounding Reservoirs						٦
ent ent	306	Lake, River and Other Intakes						1
ent ent	307	Wells and Springs					1,902	20
ent ent	308	Infiltration Galleries and Tunnels						
ent ent	309	Supply Mains					36	397
ent ent	310	Power Generation Equipment						
Water Treatment Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes 1 Transmission and Distribution 5 Services 6 Meters and Meter Installations 6 Hydrants 6 Other Plant / Miscellaneous Equipment 6 Transportation Equipment 7 Tools, Shop and Garage Equipment 6 Laboratory Equipment 6 Communication Equipment 6 Communication Equipment 6 Miscellaneous Equipment 6 Other Tangible Plant 5 WATER ACCUMULATED DEPRECIATION 5	311	Pumping Equipment					1,195	95
ent ent	320	Water Treatment Equipment					536	36
ent	330	Distribution Reservoirs and Standpipes					1,14	9
ent	331	Transmission and Distribution			and the state of t		15,871	17
ent \$ = - \$ = - \$ = - \$ = - \$	333	Services						1
s - \$ - \$ - \$	334	Meters and Meter Installations					4,512	12
sent	335	Hydrants						Т
\$ - \$ - \$	339	Other Plant / Miscellaneous Equipment						Т
\$	340	Office Furniture and Equipment					2	22
\$ - \$ - \$	341	Transportation Equipment						Т
\$.	342	Stores Equipment						Т
\$5.	343	Tools, Shop and Garage Equipment					114	4
\$.	344	Laboratory Equipment						Т
\$.	345	Power Operated Equipment						Т
\$. \$.	346	Communication Equipment						Т
\$ - \$ - \$	347	Miscellaneous Equipment						٦
\$ - \$ - \$	348	Other Tangible Plant						٦
	TAL WA	TER ACCUMULATED DEPRECIATION	·	*		\$	\$ 25,841	=1

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 Extensionand 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:	
	_
	_

UTIL	ITV	A LA		_
UIIL	111	NA	.m	

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

ACCOUNT 272				
DESCRIPTION (a)	V	VATER (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		

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		\$.
Total Credits		\$ -

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			
405	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	- ,,,,	***	46.00
461.2	Metered Sales to Commercial Customers	110	119	\$ 16,287
461.3	Metered Sales to Industrial Customers	I		
461.4	Metered Sales to Public Authorities	I		
461.5		I		
401.5	Metered Sales to Multiple Family Dwellings	-		
	Total Metered Sales	110	119	16,287
	Fire Protection Revenue:	+		
462.1	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	16,28
400	Other Water Revenues:			
469 470	Guaranteed Revenues			
470	Forfeited Discounts			
472	Miscellaneous Service Revenues			17
473	Rents From Water Property Interdepartmental Rents			
474	Other Water Revenues			
4/4	Other vvater Revenues			
	Total Other Water Revenues			\$ 17
	Total Water Operating Revenues			\$ 16.45

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

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	s .	\$.
603	Salaries and Wages - Officers, Directors and Majority Stockholders	102		
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	1,044		
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 ExpOther			
670	Bad Debt Expense			
675	Miscellaneous Expenses			
	Total Water Utility Expenses	\$ 17.960	\$ 804	

SYSTEM NAME / COUNTY:

Haines Creek / Lake

YEAR OF REPORT December 31, 1999

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES -	.4 WATER TREATMENT EXPENSES -	.5 TRANSMISSION & DISTRIBUTION EXPENSES -	.6 TRANSMISSION & DISTRIBUTION EXPENSES -	.7 CUSTOMER	.8 ADMINISTRATIVE
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	ACCOUNTS EXPENSE	& GENERAL EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
			(1)	- U/	(11)
\$ -	\$.	\$	s .	\$.	\$ 132

			-		39
				- 11 1-1	
188					
	1,033				
					1,644
					10,742
881					
1,540					942
			-		
					15
					1
\$ 2,609	\$ 1,033				\$ 13.514
		L			

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)
anuary		441	22	419	418
ebruary		426	21	405	377
March		522	26	496	385
April		570	29	541	403
May		470	24	446	504
une		408	20	388	392
uly		419	21	398	452
August		442	22	420	424
September		350	18	332	350
October		433	22	411	367
lovember		407	20	387	522
ecember ecember		417	21	396	230
otal for year		5,305	266	5,039	4,824
Vendor Point of delivery			nes of such		

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	
Unit rating (i.e., GPM, pounds	LIME TRE	EATMENT	
per gallon)	N/A	Manufacturer	N/A
	FILTRA	ATION	
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.	UTIL	LITY	NAME:	Crystal	River	Utilities	Inc
---	------	------	-------	---------	-------	-----------	-----

SYSTEM NAME / COUNTY: Haines Creek / Lake

YEAR OF REPORT December 31, 1999

CALCULATON 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 Turbin∈	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 deterine the value of one water equivalent residential connection (ERC). Use one of the following methods:

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

ERC Calculation:	
ERC = 4,824	gallons, divided by
350	gallons per day
365	days
	ERC's
NOTE CONTINUE ACCUSATIONAL MANAGEMENT	

UTILITY	NAME:	Crystal R	liv

Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY:

Haines Creek / Lake

YEAR OF REPORT December 31, 1999

OTHER WATER SYSTEM INFORMATION

Furnish informatio	on below for each system. A separate pa	ageshould be supplied where necessary.
Present ERC's * that system ca	an efficiently serve	119
2. Maximum number of ERC's * whi	ich can be served.	119
3. Present system connection capa	acity (in ERC's *) using existing lines.	119
4. Future system connection capaci	city (in ERC's *) upon service area buildo	out119
5. Estimated annual increase in ER	C's * . None	
Is the utility required to have fire If so, how much capacity is	flow capacity? No N/A N/A	
7. Attach a description of the fire fig	ghting facilities. None	
Describe any plans and estimate None	ed completion dates for any enlargements	ts 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 r	meet the requirements of DEP rules:	N/A
a Attach a description of the p	plant upgrade necessary to meet the DE	EP rules. N/A
b. Have these plans been app	proved by DEP? N/A	
c. When will construction begi	in? N/A	
d. Attach plans for funding the	required upgrading.	N/A
e. Is this system under any Co	onsent Order othe DEP?	N/A
11. Department of Environmental P	rotection ID # FL 3350481	
12. Water Management District Cor	nsumptive Use Permit#	Unknown
a. Is the system in compliance	e with the requirements of the CUP?	Yes
b. If not, what are the utility's p	plans to gain compliance?	N/A

^{*} An ERC is determined bsed on the calculation on the bottom of Page W-13

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 JTILITY (d)
101	Utility Plant In Service	W-3	s	130,037
	Less:		+	100,007
	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)
	Add:		+	
272	Accumulated Amortization of Contributions	1		
	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):			14,500
		-		
	WATER RATE BASE		_ \$	18.863
	UTILITY OPERATING INCOME		5	(19,424)
ACHIEV	ED 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-eight 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	14/0	
469	Less: Guarenteed Revenue and AFPI		\$ 103.82
	Net Operating Revenues		103,82
401	Operating Expenses	W-10(a)	116,54
403	Depreciation Expense		
	Less Amortization of CIAC	W-6(a) W-8(a)	2,15
		vv-o(a)	(31
	Net Depreciation Expense		1,84
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		4.6
408.11	Property Taxes		1
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		4.8
409.1	Income Taxes	F-16	1,0
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		123,24
	Utility Operating Income (Loss)		(19,4)
	Add Back:		
469	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		\$ (19,4)

Lake Osborne / Palm Beach

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

WATER UTILITY PLANT ACCOUNTS

The same of the sa		The state of the s	Charles - Contract of the Cont	Control of the Contro	Control of the Contro
ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME (b)	YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	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.

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

			WATER UTILITY PLANT MATRIX	PLANT MATRIX			
			.1	.2	ε.	4.	z.
				SOURCE OF SUPPLY	WATER	IKANSMISSION	
ACCT.		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
(a)	ACCOUNT NAME (b)	reak (c)	(d)	(e)	(f)	(g)	(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				
340	Office Furniture and Equipment	689					689
341	Transportation Equipment						
345	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

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		%	(0)	%
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		%		0/
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		%		%
	Other Tangible Plant		%		%

^{*} 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 Osborn

Lake Osborne / Palm Beach

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		BALANCE			
V		AT		OTHER	TOTAL
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS (d)	CREDITS *	(d + e)
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	06/08	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 WAT	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 116,873	\$ 2,155	•	\$ 2,155

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

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

Lake Osborne / Palm Beach

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

YEAR OF REPORT December 31, 1999

ACCT		TNAIG	ASSOCIATED SALVAGE AND	ASSOCIATED COST OF	TOTAL	BALANCE AT END OF YEAR
NO.	ACCOUNT NAME (b)	RETIRED (9)	INSURANCE (h)	REMOVAL (i)	(g-h+i) (j)	(c+f-j) (k)
301	Organization	•	\$		\$	\$ 80
302	Franchises					89
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					13,806
340	Office Furniture and Equipment					155
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 WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$	\$	\$	\$	\$ 119,028

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

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT December 31, 1999

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	v	VATER (b)
Balance First of Year		\$	19,903
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand 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		<u>s</u>	19,903

	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.
-	
_	
-	
-	
-	
-	
-	
-	
-	
Mark Company	

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)
		<u>s</u>	
Total Credits			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

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

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

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
	"PROPERTY"	
Total Credits		\$ -

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Water Sales:	(6)	(0)	(6)
460	Unmetered Water Revenue			
101.1	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
	Fire Protection Revenue:			
462.1	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			
472	Rents From Water Property			2,665
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

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		s .	
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	09,151	
616	Fuel for Power Purchased	21		
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	10,714		
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 ExpOther			
670	Bad Debt Expense			
675	Miscellaneous Expenses	691		
	Total Water Utility Expenses	\$ 116.542	\$ 69.151	

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)
s	<u>s</u> .	<u>s</u> .	<u>s</u> .	s -	s -
					42
2					
	604				
1.547					27.785
9.749	1,925				4.040
			ACCES		
					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	4,883		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	and the second s	2,534	48,152	46,909
Vendor Point of deliver	sed for resale, indicate City of Lake Worth Michigan Drive other water utilities for		nes 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	
Unit rating (i.e., GPM, pounds	LIME TRE	ATMENT	
per gallon):	N/A	Manufacturer	N/A
	FILTR	ATION	
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

CALCULATON 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		470
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 deterine the value of one water equivalent residential connection (ERC). Use one of the following methods:

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

Γ	ERC Calculation:						
I	ERC =	46,909	gallons, divided by				
I		350	gallons per day				
I	Military .	365	days				
I							
١		367.2	ERC's				
L							

Lake Osborne / Palm Beach

YEAR OF	REF	ORT
Decembe	r 31,	1999

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate pa	ageshould be supplied where necessary.
Present ERC's * that system can efficiently serve.	476
Maximum number of ERC's * which can be served.	476
Present system connection capacity (in ERC's *) using existing lines.	476
4 Future system connection capacity (in ERC's *) upon service area buildo	out 476
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	
Describe any plans and estimated completion dates for any enlargements None	s 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:	N/A
Attach a description of the plant upgrade necessary to meet the DE	P 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 bsed on the calculation on the bottom of Page W-13

WASTEWATER OPERATION SECTION

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Rosalee Oaks / Puik	510-S	1
The Woods / Sumter	441-S	2
		-

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.	ACCOUNT NAME	REF. PAGE		STEWATER UTILITY
(a)	(b)	(c)		(d)
101	Utility Plant In Service	6.400		7.000
101	Less:	S-4(b)	\$	7,823
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	S-6(b)	-	2,976
110.1	Accumulated Amortization		-	2,970
271	Contributions in Aid of Construction	S-7		3,000
252	Advances for Construction	F-20	_	3,000
		1 - 20	+-	
	Subtotal		_	1,847
	Add:		+	
272	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	<u>s</u>	(14.094)
A	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastew	vater 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-eight Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT December 31, 1999

WASTEWATER OPERATING STATEMENT

ACCT.	4000::::	REF.	WASTEWATER
NO. (a)	ACCOUNT NAME	PAGE	UTILITY
(31)	(b) UTILITY OPERATING INCOME	(c)	(d)
400	Operating Revenues	S-9	\$ 15,722
530	Less: Guarenteed Revenue and AFPI	S-9	10,72
	Net Operating Revenues		15,722
401	Operating Expenses	S-10(a)	29,02
403	Depreciation Expense	S-6(a)	10
	Less: Amortization of CIAC	S-8(a)	(3
	Net Depreciation Expense		7
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
4.7	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		70
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		l
408	Total Taxes Other Than Income		72
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		29,8
	Utility Operating Income (Loss)		(14,0
	Add Back:		
530	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)		\$ (14.0)

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

Rosalee Oaks / Polk

WASTEWATER UTILITY PLANT ACCOUNTS

		WASIEWALER UTLITT FLAIT ACCOUNTS	200000	Control of the last of the las	THE RESIDENCE AND PROPERTY OF THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.	
ACCT.		PREVIOUS			CURRENT	-
NO.	ACCOUNT NAME	YEAR	ADDITIONS (d)	RETIREMENTS (e)	YEAR (f)	-
(a)	AND IN THE STATE OF THE STATE O	(2)	3 22 2	-	3 323	_
351	Organization	351		•		-
352	Franchises	167			***************************************	_
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					market and
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	
		must be feetweeted	-			_

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

WASTEWATER UTILITY PLANT MATRIX

Rosalee Oaks / Polk

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

	۲.			GENERAL	PLANT	(m)			•																				31									31	
	9.	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	(3)		•																															
	r.	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(k)			•																														
MATRIX	4.	TREATMENT	AND	DISPOSAL	PLANT	(f)																			1,839													1 830	1,000
WASTEWATER UTILITY PLANT MATRIX	.3		SYSTEM	PUMPING	PLANT	(i)															2,379																	3 3 3 3 0	3 - 4263
WASTEWATE	.2			COLLECTION	PLANT	(h)			•																														
	1.			INTANGIBLE	PLANT	(6)	\$ 3,323	251																															tiefe e
					ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment & Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant / Miscellaneous Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	7	Ioldi Wastewater Plant
				ACCT.	NO.	(a)	351	352	353	354	355	360	361	362	363	364	365			370	371	374	375		380	П			390		392	393	394	395		397	398		

NOTE: Any adjustments made to reclassify property from one account to another must by 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		%		%
	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		%		9/
367	Reuse Meters and Meter Installations		%		9/
370	Receiving Wells		%		9
371	Pumping Equipment	40	%	2 50	9
374	Reuse Distribution Reservoirs	-	%		0
375	Reuse Transmission and				
	Distribution System	1	%		9
380	Treatment & Disposal Equipment	40	%	2 50	9
381	Plant Sewers		%		9
382	Outfall Sewer Lines		%		9
389	Other Plant / Miscellaneous Equipment		%		9
390	Office Furniture & Equipment	40	%	2.50	9
391	Transportation Equipment		%		9
392	Stores Equipment		%		9
393	Tools, Shop and Garage Equipment		%		9
394	Laboratory Equipment		%		9
395	Power Operated Equipment		%		9
396	Communication Equipment		%		9
397	Miscellaneous Equipment		%		9
	Other Tangible Plant		%		9

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

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

Rosalee Oaks / Polk

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

December 31, 1999

YEAR OF REPORT

42 100 CREDITS (q + e)TOTAL ε CREDITS * OTHER <u>e</u> 45 9 109 9 ACCRUALS Ð 12 1,839 2,867 721 291 AT BEGINNING BALANCE OF YEAR (3) **ACCOUNT NAME** Reuse Transmission and Distribution System Other Plant / Miscellaneous Equipment Reuse Meters and Meter Installations Tools, Shop and Garage Equipment otal Depreciable Wastewater Plant in Service Freatment & Disposal Equipment Power Generation Equipment Reuse Distribution Reservoirs Structure and Improvements Flow Measuring Installations Office Furniture & Equipment Special Collecting Structures Collection Sewers - Gravity hower Operated Equipment Communication Equipment Collection Sewers - Force ransportation Equipment Miscellaneous Equipment Flow Measuring Devices Services to Customers aboratory Equipment Pumping Equipment Other Tangible Plant Outfall Sewer Lines Stores Equipment Reuse Services Receiving Wells Organization Plant Sewers Franchises ACCT. NO. 354 355 (8) 364 365 351 361 362 366 390 352 363 374 380 367 370 389 396 371 381 382 391 392 393 394 395 397

Use () to denote reversal entries

Specify nature of transaction

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

Rosalee Oaks / Polk

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

YEAR OF REPORT December 31, 1999

	AIMLT313 UF ENT	LES IN WATER ACCO	OF EMINIES IN WATER ACCOMPLATED DEFRECIALION (COMP. D)	TOIR (COIRT D)		
				COST OF		BALANCE
			SALVAGE	REMOVAL	TOTAL	AT END
ACCT.		PLANT	AND	AND OTHER	CHARGES	OF YEAR
Ñ.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-k)
(a)	(p)	(6)	(h)	(i)	(i)	(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					781
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					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 De	Total Depreciable Wastewater Plant in Service	\$	-	\$	\$	\$ 2,976

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

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 Extensionand 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:	
	_
	Π
	Т
	_

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	WASTE	WATER
(a)	(t	
Balance first of year	\$	68
Debits during year:		
Accruals charged to Account Other Debits (specify):		38
other Debits (specify).		
Total debits		38
Credits during year (specify):		
Total credits		
Balance end of year	\$	106

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

YEAR OF REPORT December 31, 1999

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

CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERT	TY WAS RECEIVED D	URING THE YEAR
	INDICATE	
DESCRIPTION	"CASH" OR	
	"PROPERTY"	WASTEWATER
(a)	(b)	(c)
None		
None		\$ -

Total Condition		
Total Credits		\$ -

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

Inc. YEAR OF REPORT
Daks / Polk December 31, 1999

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	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	\$ 15.72
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	15,72
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	90	88	\$ 15.72
	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 o	r AFPI)		
	\$			

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

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

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:			γ
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			1
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			_
	\$ 15.72			

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 UTILITY EXPENSE ACCOUNTS

			F.	.2	ε.	4.	9.	9.
			COLLECTION	SOURCE OF	PUMPING	PUMPING	TREATMENT & DISPOSAL	TREATMENT & DISPOSAL
ACCT.		CURRENT	EXPENSES.	EXPENSES.	EXPENSES -	EXPENSES.	EXPENSES.	EXPENSES.
(a)	ACCOUNT NAME (b)	YEAR (c)	OPERATIONS (d)	MAINTENANCE (e)	OPERATIONS (f)	MAINTENANCE (g)	OPERATIONS (h)	MAINTENANCE (i)
701	Salaries and Wages - Employees	S						
703	Salaries and Wages - Officers,							
	Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	685					385	300
715	Purchased Power	3,374					3,374	
716	Fuel for Power Purchased							
718	Chemicals	1,410					1,410	
720	Materials and Supplies	5.034						5,034
731	Contractual Services - Engineering	1,853	1,853					
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	12,941						
735	Contractual Services - Testing	598					869	
736	Contractual Services - Other	2,634					1,938	
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	44						
226	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp							
759	Insurance - Other							
260	Advertising Expense							
992	Regulatory Commission Expenses -							
	Amortization of Rate Case Expense							
191	Regulatory Commission ExpOther							
770	Bad Debt Expense							
775	Miscellaneous Expenses	452						
	Total Wastewater Utility Expenses	\$ 29.025	\$ 1.853				\$ 7.705	\$ 5.334
			T	-	_		T	

December 31, 1999 YEAR OF REPORT

WASTEWATER UTILITY EXPENSE ACCOUNTS

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

MED RECLAIMED RECLAIMED WATER WATER TREATMENT DISTRIBUTION SES (m) (m) S (n) S			7	0	0	4	**	12
ACCOUNT NAME ACCOUNT NAME ACCOUNT NAME CUSTOMER ACCOUNT NAME COUSTOMER ACCOUNT NAME COUSTOMER Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Circus Chemical Services - Expense Contractual Services - Englere Contractual Services - Circus Contractual Services -				0.	RECIAIMED	RECLAIMED	RECLAIMED	RECLAIMED
ACCOUNT AME CUSTOMER ACCOUNT AME CUSTOMER ACCOUNT AME CUSTOMER CONTROL AME CUSTOMER CONTROL AMENICAL SCHOOLES Salares and Wages - Employees Salares and Wages - Conforces Dischares and Wages - Conforces Dischared Services - Legal Contractual Services - Legal Contractual Services - Conforce Servi					WATER	WATER	WATER	WATER
ACCOUNT NAME ACCOUNT NAME CAPENSES Salares and Wages - Emblyores Salares and Wages - Emblyores Salares and Wages - Christoves Salares and Wages - Christoves Salares and Wages - Christoves Drectors and Majority Stockholders Employee Personant and Benefits Purchased Sawage Treatment Purchased Sawage Treatment Purchased Sawage Treatment Purchased Sawage Treatment Surface - Contractual Services - Christovere			CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
Salares and Wages - Employees S	ACCT		ACCOUNTS	GENERAL	EXPENSES .	EXPENSES -	EXPENSES -	EXPENSES -
Salarines and Wages - Circles S	NO	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
Salaries and Wages - Employees \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. \$ \$. \$ \$. \$. \$. \$. \$ \$. \$. \$ \$. \$. \$ \$. \$.	(a)	(q)	(i)	(k)	(1)	(m)	(n)	(0)
Satintes and Wages - Officers. Directors and Majorly Stockholders Employee Pensons and Benefits Purchased Sevage Treatment Purchased Power Pu	701	Salaries and Wages - Employees						
Directors and Majority Stockholders Employee Premains and Benefits Purchased Pewer Sudge Removal Expense Purchased Pewer Fuel for Power Fuel for Power Chemicals Contractual Services - Empineering Contractual Services - Countractual Services - Contractual Services - Contractual Services - Contractual Services - Contractual Services - Other Rental of Building/Real Property Rental of Eugenment Transportation Expense Insurance - Chemical Services - Chier Rental of Eugenment Rental of Eugenment Transportation Expense Insurance - Chemical Services - Chier Repulatory Commission Expense Insurance - Other Advertising Expense Regulatory Commission Expenses Miscellaneous Expenses Annottration of Rafe Case Expense Regulatory Commission Expense Regulatory Co	703	Salaries and Wages - Officers,						
Employee Persions and Benefits Purchased Sewage Treatment Sludge Removal Expense Furchased Power Furchased Sewices - Engineering Contractual Services - Legal Contractual Services - Regineering Contractual Services - Cher Rental of Building/Real Property Rental of Europment Furchased Services - Other Furchased Services - Other Rental of Europment Furchased Services - Other Rental of Europment Furchased Services - Cher Rental of Europment Furchased Services - Other Furchased Services - Ot		Directors and Majority Stockholders						
Purchased Sewage Treatment Sludge Removal Experse Purchased Power Fuel for Power Purchased Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Contractual Serv	704	Employee Pensions and Benefits						
Studge Removal Expense Furchased Power Furchased Power Furchased Power Furchased Sowies Furchased Sowies Materials and Suplies Contractual Services - Legal Contractual Services - Legal Contractual Services - Mat Fees Contractual Services - Other Rental of Equipment Transportation Expense Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle Insurance - Cherring Expense Regulatory Commission Expenses Advisition of Rate Case Expense Regulatory Commission Expense Bacquatory Commission Expenses Miscellaneous Expenses Miscel	710	Purchased Sewage Treatment						
Purchased Power Chemicals Materials and Supplies Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Chemicals Retail of Eugenee Insurance - Chemicals Insurance - Chemical Lability Insurance - Chemical Comp Insurance - Chemical Chemicals Compact - Chemical Chemicals Contractual Services - Chemical	711	Sludge Removal Expense						
Fuel for Power Purchased Chemicals and Supplies Contractual Services - Legal Contractual Services - Capting Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Transportation Expense Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Cher Insurance - Cher Regulatory Commission Expense Regulatory	715	Purchased Power						
Materials and Supplies Materials and Supplies	716	Fuel for Power Purchased						
Materials and Supplies Agentarial Services - Engineering Contractual Services - Engale 12,941 Contractual Services - Legal 696 Contractual Services - Upter 696 Rental of Building/Real Property 696 Rental of Equipment 44 Transportation Expense 44 Insurance - Whore rent Lability 600 Insurance - Whore rent Lability 600 Insurance - Whore rent Lability 600 Advertail or Commission Expense 600 Regulatory Commission Expense 600 Regulatory Commission Expense 600 Bad bett spenses 600 Miscellaneous Expenses 600 Miscellaneous Expense 600 Miscellaneous Expenses 600 Miscellaneous Expense 600 Miscellaneous Expense 600 Miscellaneous Expense 600 Miscel	718	Chemicals						
Contractual Services - Engineering 12,941 Contractual Services - Legal 12,941 Contractual Services - Mgt Fees 696 Contractual Services - Other 696 Rental of Building/Real Property 44 Rental of Building/Real Property 44 Rental of Eucliding Real Property 44 Insurance - Vehicle 44 Insurance - Vehicle 6 Insurance - Vehicle 7 Insurance - Vehicle 8	720	Materials and Supplies						
Contractual Services - Accounting 12,941 12,9	731	Contractual Services - Engineering						
Contractual Services - Legal 12,941 Contractual Services - Legal 696 Contractual Services - Testing 696 Contractual Services - Other 44 Rental of Equipment 44 Transportation Expense 44 Insurance - Vehicle 44 Insurance - Vehicle 44 Insurance - Voletic 44 Insurance - Workmens Comp 44 Insurance - Other 44 Advertising Expense Advertising Expense Regulatory Commission Expenses 44 Regulatory Commission Expense 44 Miscellaneous Expense 44 Miscellaneous Expenses 44 Miscellaneous Expenses 44 Miscellaneous Expenses 44 Avertising Expense 44 Regulatory Commission Expense 44 Miscellaneous Expenses 44 Ansteil Expense 45 Ansteil Expense 45 Ansteil Expense 45 Bad Debt Expenses 44 Ansteil Expense	732	Contractual Services - Accounting						
Contractual Services - Mgt Fees 12,941 Contractual Services - Testing 696 Contractual Services - Other 696 Rental of Building/Real Property 44 Rental of Building/Real Property 44 Rental of Building/Real Property 44 Transportation Expense 44 Insurance - Vehicle 6 Insurance - Workmens Comp 6 Insurance - Workmens Comp 6 Insurance - Workmens Comp 6 Amortization of Rate Case Expense 6 Regulatory Commission Expenses 4%2 Amortization of Rate Case Expense 4%2 Miscellaneous Expenses 4%2 Miscellaneous Expenses 7	733	Contractual Services - Legal						
Contractual Services - Testing 696 Contractual Services - Other 696 Rental of Building/Real Property 44 Rental of Equipment 44 Transportation expense 44 Insurance - Vehicle 6 Insurance - Workmens Comp 6 Insurance - Workmens Comp 6 Insurance - Workmens Comp 6 Insurance - Other Advertising Expense Regulatory Commission Expense 8 Amortization of Ratic Case Expense 8 Regulatory Commission Expense 8 Miscellaneous Expenses 442 Miscellaneous Expenses 7 Total Wastewater Utility Expenses 5 Total Wastewater Utility Expenses 5	734	Contractual Services - Mgt. Fees		12,941				
Contractual Services - Other 696 Rental of Building/Real Property 4 Rental of Building/Real Property 44 Rental of Equipment 44 Insurance - Vehicle 5 Insurance - Vehicle 5 Insurance - Other 6 Advertising Expense 7 Regulatory Commission Expense 8ad Debt Expense Regulatory Commission Expense 7 Amortization of Rate Case Expense 8ad Debt Expense Miscellaneous Expenses 8 Miscellaneous Expenses 5 Total Wastewater Utility Expenses 5	735	Contractual Services - Testing						
Rental of Building/Real Property 44 6 7 8 6 7 8	736	Contractual Services - Other		969				
Rental of Equipment 44 ————————————————————————————————————	741	Rental of Building/Real Property						
Transportation Expense Insurance - Vehicle Insurance - General Liability Insurance - General Liability Insurance - Other Advertising Expense Regulatory Commission Expense Amortization of Rate Case Expense Regulatory Commission Expense Regulatory Commission Expense Amortization of Rate Case Expense Regulatory Commission Expense Amortization of Rate Case Expense Regulatory Commission Expense Amortization of Rate Case Expense	742	Rental of Equipment						
Insurance - Vehicle Insurance - General Liability	750	Transportation Expense		44				
Insurance - General Liability Insurance - Workmens Comp Insurance - Workmens Comp Insurance - Other Advertising Expense Regulatory Commission Expense Amortization of Rate Case Expense Regulatory Commission Exp - Other Bad Debt Expense Amortization of Rate Case E	756	Insurance - Vehicle						
Insurance - Workmens Comp.	757	Insurance - General Liability						
Advertising Expense	758	Insurance - Workmens Comp.						
Advertising Expense Regulatory Commission Expense Amortization of Rate Case Expense Regulatory Commission Expense Regulatory C	759	Insurance - Other						
Regulatory Commission Expense Amortization of Rate Case Expense Regulatory Commission Exp -Other Bad Debt Expense Miscellaneous Expenses Total Wastewater Utility Expenses \$ 14,133 \$. \$. \$ \$	760	Advertising Expense						
Amortization of Rate Case Expense Regulatory Commission ExpOther Bad Debt Expense Miscellaneous Expenses Total Wastewater Utility Expenses \$. \$ 14,133 \$ \$ \$	992	Regulatory Commission Expenses -						
Regulatory Commission Exp -Other Bad Debt Expense Miscellaneous Expenses Total Wastewater Utility Expenses \$. \$ 14,133 \$. \$		Amortization of Rate Case Expense						
Bad Debt Expense 452 Miscellaneous Expenses \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	767	Regulatory Commission ExpOther						
Miscellaneous Expenses 452 Total Wastewater Utility Expenses \$	770	Bad Debt Expense						
s · s · 14,133 s · · s · · s · · s	277	Miscellaneous Expenses		452				
		Total Wastewater Utility Expenses						

UTILITY	NAME:	Crystal	River	Utilities.	Inc

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT December 31, 1999

CALCULATON 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	
5/8"	Displacement	1.0	88	8
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			8

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to deterine 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 = (Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons fron 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:				
	(3,102,000	/ 365 days) / 280 gpd =	30
		(total gallons treated)		

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

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate pageshould be supplied where necessary.
Present ERC's * that system can efficiently serve. 88
2. Maximum number of ERC's * which can be served.
3. Present system connection capacity (in ERC's *) using existing lines88
4. Future system connection capacity (in ERC's *) upon service area buildout 88
5. Estimated annual increase in ERC'5
Describe any plans and estimated completion dates for any enlargements or improvements of this system.
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? 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 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	REF. PAGE	WASTEWATER UTILITY
(a)	(b)	(c)	(d)
101	Utility Plant In Service	S-3	\$ 108,157
	Less:		100,137
	Nonused and Useful Plant (1)	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)
	Add:	+	
272	Accumulated Amortization of Contributions		
	in Aid of Construction	S-5	49.482
	Subtotal		25.369
	Plus or Minus:		
114	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)
HEVED	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-eigth Operating and Maintenance Expense Method.

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT December 31, 1999

WASTEWATER OPERATING STATEMENT

ACCT.	ACCOUNT	REF.	WASTEWATER
(a)	ACCOUNT NAME	PAGE	UTILITY
(-)	UTILITY OPERATING INCOME	(c)	(d)
400	Operating Revenues	S-9	\$ 12.85
530	Less: Guarenteed Revenue and AFPI	S-9	12,00
	N. C. C. C.		
	Net Operating Revenues		12.85
401	Operating Expenses	S-10(a)	17,6
403	Depreciation Expense	S-6(a)	2.80
	Less Amortization of CIAC	S-8(a)	(1.8-
	Net Depreciation Expense		1,0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1,5
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408 11	Property Taxes		5
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		5
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		19.24
	Utility Operating Income (Loss)		(6.3
	Add Back:		
530	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)		\$ (6.3

The Woods / Sumter

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

WASTEWATER UTILITY PLANT ACCOUNTS

	•	WASILWAILER CITETION ACCOUNTS				1
						_
ACCT.		PREVIOUS			CURRENT	NAME AND DESCRIPTION OF
NO.	ACCOUNT NAME	YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	YEAR (f)	-
36.1	Organization		\$ 9.373		\$ 9.373	-
352	Franchises	427				-
353	Land and Land Rights	7,500			7,500	-
354	Structure and Improvements					-
355	Power Generation Equipment					_
360	Collection Sewers - Force					_
361	Collection Sewers - Gravity					_
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	25,757			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	
MOTE: Am	Any adjustments made to reclassify property from one account to another in	much be feetrated				

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

	.7			GENERAL	PLANT (m)	()																							100									\$ 100	
	9.	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT																							The state of the s											
	ιú	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(u)																***************************************																~	
MATRIX	4.	TREATMENT	AND	DISPOSAL	PLANT	Ô			\$ 7,500																													\$ 7,500	
WASTEWATER UTILITY PLANT MATRIX	ε;		SYSTEM	PUMPING	PLANT																																		
WASTEWATI	.2			COLLECTION	PLANT			-	*																														
	1.			INTANGIBLE	PLANT	(8)	\$ 9,3/3	427																				752'06										\$ 100,557	
					ACCOUNT NAME	(a)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment & Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant / Miscellaneous Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
				ACCT.	NO.	(a)	351	352	353	354	355	360	361			364	365	366	367	370	371		375		380		382		390					395		397	398		

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

UTILITY NAME:	Crystal	River	Utilities.	Inc.	
A					_

SYSTEM NAME / COUNTY: The Woods / Sumter

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)
352	Organization		%	9/
354	Franchises	40	%	2.50 %
355	Structure and Improvements		%	9/
360	Power Generation Equipment		%	9/
361	Collection Sewers - Force		%	9/
362	Collection Sewers - Gravity		%	. %
363	Special Collecting Structures		%	9/
364	Services to Customers		%	9/
	Flow Measuring Devices		%	9/
365	Flow Measuring Installations		%	9/
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	9/
370	Receiving Wells		%	9/
371	Pumping Equipment		%	9/
374	Reuse Distribution Reservoirs		%	9/3
375	Reuse Transmission and			
	Distribution System		%	%
380	Treatment & Disposal Equipment		%	9/0
381	Plant Sewers		%	9/
382	Outfall Sewer Lines		%	9/
389	Other Plant / Miscellaneous Equipment	33	%	3.03 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment		%	9/
392	Stores Equipment		%	9/0
393	Tools, Shop and Garage Equipment		%	9/
394	Laboratory Equipment		%	9/
-	Power Operated Equipment		%	9/
396	Communication Equipment		%	9/
397	Miscellaneous Equipment		%	9/6
398	Other Tangible Plant		%	9/

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

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

The Woods / Sumter

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

YEAR OF REPORT December 31, 1999

			and the country of th		
		BALANCE			TOTAL
ACCT.		BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(q + e)
(a)	(q)	(c)	(p)	(e)	(£)
351	Organization		\$ 117	\$	\$ 117
352	Franchises	56	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	9		9
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 Dep	Total Depreciable Wastewater Plant in Service	\$ 68,244	\$ 2,884		\$ 2,884
Sp.	Specify nature of transaction				

Use () to denote reversal entries.

YEAR OF REPORT

December 31, 1999

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

The Woods / Sumter

	ANALYSIS OF ENTR	ES IN WATER ACCUM	ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)	ION (CONT'D)		
			SALVAGE	COST OF REMOVAL	TOTAL	BALANCE AT END
ACCT.		PLANT	AND	AND OTHER	CHARGES	OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(j-h-i)	(c+f-k)
(a)	(p)	(6)	(h)	(i)	(D)	(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				The second second second second second second second second	
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					70,952
390	Office Furniture & Equipment					22
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 De	Total Depreciable Wastewater Plant in Service					\$ 71,128
		The state of the s				

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 61,142
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand 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:

UTIL	ITY	NΔ	MF.

Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY:

The Woods / Sumter

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)	ON	
Balance first of year	\$	47.636
Debits during year: Accruals charged to Account Other Debits (specify):		1,846
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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SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT December 31, 1999

WASTEWATER CIAC SCHEDULE "B"

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

CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPER		URING THE YEAR
BE005:	INDICATE "CASH" OR	
DESCRIPTION	"PROPERTY"	WASTEWATER
(a)	(b)	(c)
		\$ -
Total Credits		\$ -

UTILITY NAME: Crystal River Utilities, Inc.

SYSTEM NAME / COUNTY: The Woods / Sum

The Woods / Sumter

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:			T
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			12.030
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 o	r AFPI)		
	Total Other Wastewater Revenues			\$

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

JTILITY NAM	IE: Cryst	al River	Utilities,	Inc

SYSTEM NAME / COUNTY: The Woods / Sumter

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		(0)	(6)
	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:	1		
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			\$ 12.8

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

December 31, 1999 YEAR OF REPORT

WASTEWATER UTILITY EXPENSE ACCOUNTS

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

			F:	.2	6.	4.	5:	9.
				SOURCE OF			TREATMENT &	TREATMENT &
-			COLLECTION	SUPPLY AND	PUMPING	PUMPING	DISPOSAL	DISPOSAL
NO.	ACCOUNT NAME	YEAR	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(p)	(c)	(p)	(e)	(J)	(6)	(F)	(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							
711	Sludge Removal Expense	298					298	
715	Purchased Power	1,486					1,486	
716	Fuel for Power Purchased							
718	Chemicals	375					375	
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							
992	Regulatory Commission Expenses -							
	Amortization of Rate Case Expense							
767	Regulatory Commission ExpOther							
770	Bad Debt Expense							
775	Miscellaneous Expenses	409						
	Total Wastewater Utility Expenses	\$ 17,615					8 4,796	\$ 4,088

December 31, 1999 YEAR OF REPORT

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

WASTEWATER UTILITY EXPENSE ACCOUNTS

		,			The second land of the second land land of the second land of the seco		
		;	ю.	7 .	01.	11.	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. 8	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES.	EXPENSES.	EXPENSES.	EXPENSES.
Ŏ,	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(p)	9	(k)	(1)	(m)	(u)	(0)
701	Salaries and Wages - Employees		\$			8	S
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						
226	Insurance - Vehicle						
157	Insurance - General Liability						
758	Insurance - Workmens Comp						
759	Insurance - Other						
260	Advertising Expense						
992	Regulatory Commission Expenses -						
	Amortization of Rate Case Expense						
191	Regulatory Commission Exp -Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		409				
	Total Wastewater Utility Expenses		\$ 8.731				
		Characteristic Construction of the State of Construction of the State		-	STATE OF THE OWNER OWNE	STATE OF THE PERSON NAMED OF TAXABLE PARTY OF TAXABLE PAR	COLUMN TO SERVICE STATE OF THE PERSON NAMED IN COLUMN TO SERVICE STATE OF THE PERSON NAMED STATE STA

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT December 31, 1999

CALCULATON OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	69	69
5/8"	Displacement	1.0		- 08
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		
		215.0		

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to deterine 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 = (Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons fron 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:			The partition of the difficility	
	(3,602,000	/ 365 days) / 280 gpd =	35
		(total gallons treated)		

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

The Woods / Sumter

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	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 Rive	r Utilities, Inc.	
SYSTEM NAME /	COUNTY:	The Woods / Sumter	

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate pageshould be supplied where necessary					
Present ERC's * that system can efficiently serve. 69					
2 Maximum number of ERC's * which can be served. 69					
Present system connection capacity (in ERC's *) using existing lines.					
4. Future system connection capacity (in ERC's *) upon service area buildout69					
5. Estimated annual increase in ERC's *. 2					
Describe any plans and estimated completion dates for any enlargements or improvements of this s None	system.				
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					
Has the utility been required by the DEP or water management district to implement reuse?	lo				
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					
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 bsed on the calculation on the bottom of Page S-11