OFFICIAL COPY DIVISION OF WATER AND SEVER CLASS 'PA'NO REHB! from this Office

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

Crystal River Utilities, Inc.

WS772

Polk

WU787

Palm Beach

WU766 WS768 Lake Sumter





PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

Cronin, Jackson, Nixon & Wilson

CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A. CHRISTINE R. CHRISTIAN, C.P.A. JOHN H. CRONIN, JR., C.P.A. ROBERT H. JACKSON, C.P.A. ROBERT C. NIXON, C.P.A. JEANETTE SUNG, C.P.A. HOLLY M. TOWNER, C.P.A. REBECCA G. VOITLEIN, C.P.A. JAMES L. WILSON, C.P.A. 2560 GULF-TO-BAY BOULEVARD SUITE 200 CLEARWATER, FLORIDA 33765-4419 (727) 791-4020 FACSIMILE (727) 797-3602 e-Mail cpas@cjnw.net

April 29, 2003

Officers & Directors Crystal River Utilities, Inc.

We have compiled the 2002 Annual Report of Crystal River Utilities, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

CRONIN, JACKSON, NIXON & WILSON

Croning, Jackson Rigon + Wilson

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Wastewater Operations Class A & B

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

For the Year Ended December 31, 2002

(a)	(b)	(c)	(d)	
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)	
Gross Revenue:				
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	<u>\$</u>	\$	
Total Measured Revenues (522.1 - 522.5)	19,277	19,277		
Revenues from Public Authorities (523)				
Revenues from Other Systems (524)				
Interdepartmental Revenues (525)	·			
Total Other Wastewater Revenues (530 - 536)				
Reclaimed Water Sales (540.1 - 544)				
Total Wastewater Operating Revenue	\$ 19,277	\$ 19,277	\$	
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility				
Net Wastewater Operating Revenues	\$ 19,277	\$ 19,277	\$	

_	
Hvn	lanations:
LAP.	iananons.

Instructions:

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

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

For the Year Ended December 31, 2002

Instructions:

(a)	(b)	(c)	(d)	
	Gross Water	Gross Water		
	Revenues per	Revenues per	Difference	
Accounts	Sch. F-3	RAF Return	(b) - (c)	
Gross Revenue:				
Unmetered Water Revenues (460)	-	\$ -	\$	
Chinese Water Levi Salars (1889)				
-Total Metered Sales ((461.1 - 461.5)	13,764	13,764		
-10tal Metered Bales ((401.1 - 401.5)	13,704	13,704		
Total Fire Protection Revenue (162.1, 162.2)				
Total Fire Protection Revenue (462.1 - 462.2)	-			
Other Sales to Public Authorities (464)		-		
Sales to Irrigation Customers (465)				
Sales for Resale (466)	_			
Interdepartmental Sales (467)	-			
Total Other Water Revenues (469 - 474)	145	145		
Total Water Operating Revenue	\$ 13,909	\$ 13,909	\$	
Total Water Operating Revenue	13,505	13,707	Ψ	
LESS: Expense for Purchased Water				
from FPSC-Regulated Utility		_		
nom ribe-negulated emity				
Net Water Operating Revenues	\$ 13,909	\$ 13,909	\$	
vei muier Operating Nevenues	13,909	13,909	Ι Ψ	

from FPSC-Regulated Utility	 			-	
Net Water Operating Revenues	\$ 13,909	\$	13,909	\$	-
Explanations:					

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported

on the company's regulatory assessment fee return. Explain any differences reported in column (d).

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

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

For the Year Ended December 31, 2002

(a)	(b)	(c)	(d)	
	Gross Water	Gross Water		
	Revenues per	Revenues per	Difference	
Accounts	Sch. F-3	RAF Return	(b) - (c)	
Gross Revenue:				
Unmetered Water Revenues (460)	\$ -	<u>\$</u>	\$	
-Total Metered Sales ((461.1 - 461.5)	18,447	18,447		
.,				
Total Fire Protection Revenue (462.1 - 462.2)	_			
Other Sales to Public Authorities (464)	-	-		
Sales to Irrigation Customers (465)	-	-		
2				
Sales for Resale (466)	_	-		
3.100 132 100000 (100)				
Interdepartmental Sales (467)	_	_		
mioraoparimonias sures (1917)				
Total Other Water Revenues (469 - 474)	445	445		
Total Sales Water Reveales (183 11.1)				
Total Water Operating Revenue	\$ 18,892	\$ 18,892	\$	
Total IT aler Operating Resemble	10,072	13,072		
LESS: Expense for Purchased Water				
from FPSC-Regulated Utility	-	_		
Net Water Operating Revenues	\$ 18,892	\$ 18,892	s	

Evn	lanations:
レスロ	iananons.

Instructions:

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Wastewater Operations Class A & B

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

For the Year Ended December 31, 2002

(a)	(1)	(c)	(d)
Accounts	Gross Waren	-	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:				
Total Flat-Rate revenues (521.1 - 521.6)	\$		\$	\$
-				
Total Measured Revenues (522.1 - 522.5)		15,323	15,323	
Revenues from Public Authorities (523)				
•				
Revenues from Other Systems (524)				
Interdepartmental Revenues (525)		-		-
T. 101 W				
Total Other Wastewater Revenues (530 - 536)				
D 1: 177 (C.1 (540.1 544)	·			
Reclaimed Water Sales (540.1 - 544)				-
Total Washington Or and Day			15.00	
Total Wastewater Operating Revenue	\$	15,323	\$ 15,323	\$ \$
LESS: Expense for Purchased Wastewater				
from FPSC-Regulated Utility		_		.
Net Wastewater Operating Revenues	\$	15,323	\$ 15,323	\$ \$

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r.x n	ianaiic	ms.

Instructions

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

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

For the Year Ended December 31, 2002

(a)	(b)	(c)	(d)
	Gross Water	Gross Water	
	Revenues per	Revenues per	Difference
Accounts	Sch. F-3	RAF Return	(b) - (c)
_			
Gross Revenue:			
Unmetered Water Revenues (460)	\$	-	\$
T-4-1M-410.1 - ((461.1 - 461.5)			
- Total Metered Sales ((461.1 - 461.5)	31,946	31,946	
Total Fire Protection Revenue (462.1 - 462.2)	_	_	
10th 1 no 110tection Revenue (402.1 - 402.2)			
Other Sales to Public Authorities (464)	_	_	
,		Marie Const.	
Sales to Irrigation Customers (465)		-	
Sales for Resale (466)		-	
Interdepartmental Sales (467)			
T-4-1 Oder Wet D. (400, 474)			
Total Other Water Revenues (469 - 474)	390	445	
Total Water Operating Revenue	\$ 32,336	\$ 32,391	\$
town " mer operating hereine	<i>φ</i> 32,330	φ 32,391	Ψ.
LESS: Expense for Purchased Water			
from FPSC-Regulated Utility	-		
Net Water Operating Revenues	\$ 32,336	\$ 32,391	\$

lanations:

Instructions:

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

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

For the Year Ended December 31, 2002

Gross Water Revenues per Sch. F-3 - 108,682	Gross Water Revenues per RAF Return \$	Difference (b) - (c)
Sch. F-3	RAF Return	(b) - (c)
	<u>\$</u>	
108,682		\$
108,682		\$
108,682		<u>\$</u>
108,682		
-	-	
-		
	1	
-	-	
_		
1.020	1.020	
1,020	1,020	
109,702	\$ 109,702	\$
109 702	\$ 109.702	<u> </u>
	1,020	

Ex	pla	nati	ons:

Instructions:

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

EXECUTIVE

SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME	: <u>Cr</u>	ystal F	River Utilities, Inc. YEAR OF REPORT December 31, 2002
I HEREBY	CERTIFY	, to the	best of my knowledge and belief:
YES (X)	NO ()	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES (X)	NO ()	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES (X)	NO ()	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
YES (X)	NO ()	4. ertified	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
1. ()	2. (X)	3. (×	(signature of the chief executive officer of the utility)
(X)	2 . ()	3. (×	(signature of the chief financial officer of the utility)

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

NOTICE:

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

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2002

	Crysta	ıl River Utilities, Inc		County:	Various	
	(Exa	ct Name of Utility)		· 		
List below the ex	kact mailing addres	s of the utility for whi	ich normal correspondence sh	ould be sent:		
	411 Seventh Ave	enue				
	14th Floor					
	Pittsburgh, Pa 1	5219				
Telephone:	(412)	393-3625	-			
e-Mail Address:	****	N/A		•		
WEB Site:		N/A				
Sunshine State	One-Call of Florida	, Inc. Member Numb	er	N/A		
Name and addre		om correspondence	concerning this report should	be addressed:		
	Nance Guth	-I DI				
	6960 Professiona Suite 400	ai Parkway East				
	Sarasota, FL 342	240				
Telephone:	(941)	907-7411			···	
releprione.	(941)	907-7411				
List below the ac	dress of where the	utility's books and r	ecords are located:			
LIST DEIOW THE AC	411 Seventh Ave		ecords are located.	·		
	14th Floor	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
	Pittsburgh, Pa 1	5219				
	r kkobargii, r a i	02.10				
Telephone:	(412)	393-3625				
			The state of the s			
List below any q	roups auditing or re	eviewing the records	and operations:			
, ,		•	•			
				······································		
Date of original	organization of the	utility:	August 25, 1995			
						
Check the appro	priate business en	tity of the utility as file	ed with the Internal Revenue	Service:		
	Individual	Partnership	Sub S Corporation	1120 Corporation		
				Х		
		son owning or holding	g directly or indirectly 5 percer	nt or more of the voting		
securities of the	utility:					
					Percent	
			Name		Ownership	
	· · · · · · · · · · · · · · · · · · ·	Source Utility, Inc.			100.0	%
	2.					%
	3.					%
	4 .					%
	5. C					%
	6.					%
	7.					%
	8.					%
	9.					%
	10.					%

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Controller	AquaSource Utility, Inc.	All utility matters
Assistant Regional Controller	AquaSource Utility, Inc.	All utility matters
Attorney	Rose, Sundstrom & Bentley	Legal matters
	·	·
	·	
1		
		,
	POSITION (2) Controller Assistant Regional Controller	POSITION UNIT TITLE (3) Controller AquaSource Utility, Inc. Assistant Regional Controller AquaSource Utility, Inc.

- (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

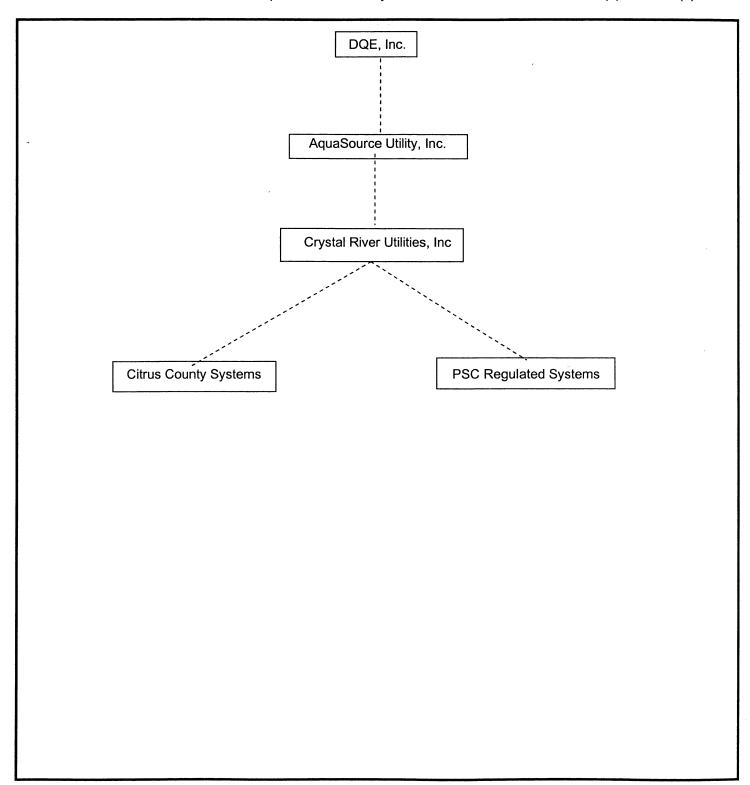
Provide a brief narrative company profile which covers the following areas:

- 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 material effect on operations.
- A. Crystal River Utilities, Inc. was organized in 1995, and operates three water only systems within Citrus County (Meadows (including West Citrus and Kenwood). It also operates three water only systems (Lake Osborne, Haines Creek and Ravenswood) and two water and wastewater systems (Rosalie Oaks and The Woods) outside of Citrus county and regulated by the Florida Public Service Commission.
- B. Crystal River Utilities, Inc., provides water and wastewater service as listed in Item A (above).
- C. Crystal River Utilities is dedicated to providing quality water and wastewater services to its customers while earning a fair return on investment for its shareholders.
- D. The major operating divisions, and services provided are listed in Item A (above)
- E. Current growth is static, and future growth patterns are uncertain.
- F. In July 2002, DQE, Inc., the parent company of AquaSource, Inc. and AquaSource Utilities, Inc., announced the sale of certain regulated and unregulated entities of AquaSource, Inc. to the Philadelphia Suburban Company. The sale is expected to be completed in the third quarter of 2003.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/99

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



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. % OF TIME **SPENT AS** OFFICER OF **OFFICERS** NAME TITLE UTILITY **COMPENSATION** (a) (b) (c) (d) Frank A. Hoffman 1 None President \$ Glenn P. LaBrecque 4 % None Vice President - Southeast \$ % Martin J. Stanek Vice President/Secretary 1 None Anthony J. Villiotti % \$ None Vice President/CFO/Treasurer \$ Mary D. Colin Treasurer % None % \$ Richard J Ciora Assistant Treasurer None \$ % \$ %

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Frank A. Hoffman	Director	1	\$ None \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF OFFICER,	IDENTIFICATION OF		NAME AND ADDRESS OF
DIRECTOR OR AFFILIATE	SERVICE OR PRODUCT	AMOUNT	NAME AND ADDRESS OF AFFILIATED ENTITY
(a)	(b)	(c)	(d)
None	(2)	\$	(4)
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		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)
Frank A. Hoffman	Utility Executive	President	AquaSource Utility, Inc. 411 Seventh Avenue 14th Floor Pittsburgh, Pa
Martin J. Stanek Anthony J. Villiotti	Utility Executive	Vice President/Secretary Vice President/ CFO/Treasurer	Same Same
Mary D. Colin	Utility Executive	Treasurer	Same
Richard J Ciora	Utility Executive	Assistant Treasurer	Same
Glenn P. LaBrecque	Utility Executive	Vice President - Southeast	AquaSource Utility, Inc. 6960 Professional Pkwy East #400 Sarasota, Fl
			·

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

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

	ASSETS	<u> </u>	REVENU	JES	EXPENSES	
BUSINESS OR	BOOK COST		KEVER		2/11/214	
SERVICE	OF	ACCT.	REVENUES	ACCT.	EXPENSES	ACCT.
CONDUCTED	ASSETS	NO.	GENERATED		INCURRED	NO.
(a)	(b)	(c)	(d)	(e)	(f)	(g)
None	:	(0)	(4)	(0)	(17	(9)
110110	\$		\$		\$	
			_	•	ľ	
			·			
				ii ii		·
				i		

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

		CONTRACT OR	ANNUAL C	HARGES
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased or (S)old (d)	AMOUNT (e)
AquaSource, Inc	Management, accounting, supervision, labor .	Open	P	\$ 65,766

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

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

NAME OF COMPANY OR RELATED PARTY (a) DESCRIPTION OF ITEMS (b) SALE OR PURCHASE PRICE (c) None S SALE OR PURCHASE PRICE (c) S S S S S S S S S S S S S						
OR RELATED PARTY DESCRIPTION OF ITEMS PRICE VALUE LOSS VALUE (a) (b) (c) (d) (e) (f)		, , , , , , , , , , , , , , , , , , , ,				•
(a) (b) (c) (d) (e) (f)		DESCRIPTION OF ITEMS				
	1					
None \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(a)	(D)	(c)	(a)	(e)	(1)
	None		¢	l _e	¢.	¢
	None		φ	Ψ	Ψ	Ψ
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	1					

FINANCIAL

SECTION

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	(d)	CURRENT YEAR	PREVIOUS YEAR (e)
404 400	UTILITY PLANT				
101-106	•	F-7	<u>\$</u>	609,466	\$ 512,190
108-110	Less: Accumulated Depreciation and Amortization	F-8		(372,547)	(353,746)
	Net Plant			236,919	158,444
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		272,730	283,509
116*	Other Plant Adjustments (specify)				
-	Total Net Utility Plant			509,649	441,953
	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		:	
122	Less: Accumulated Depreciation and Amortization				
	Nat Name With Days of				
100	Net Nonutility Property Investment in Associated Companies	F 40		450.022	400 400
123	·	F-10		150,833	138,433
124	Utility Investments	F-10			***************************************
125 126-127	Other Investments Special Funds	F-10 F-10	l		
	Total Other Property and Investments			150,833	138,433
131	CURRENT AND ACCRUED ASSETS Cash				
132	Special Deposits	F-9			
133	Other Special Deposits	F-9			
134	Working Funds				
135	Temporary Cash Investments				
141-144	Accounts and Notes Receivable, Less Accumulated				
	Provision for Uncollectable Accounts	F-11		41,242	1,405
145	Accounts Receivable from Associated Companies	F-12		812,953	578,819
146	Notes Receivable from Associated Companies	F-12			
151-153	Materials and Supplies				
161	Stores Expense				
162	Prepayments				
171	Accrued Interest and Dividends Receivable				
172*	Rents Receivable				
173*	Accrued Utility Revenues				
174	Misc. Current and Accrued Assets	F-12			
	Total Current and Accrued Assets			854,195	580,224

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
181 182 183 184 185* 186 187*	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey and Investigation Charges Clearing Accounts Temporary Facilities Misc. Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes	F-13 F-13 F-14		
	Total Deferred Debits TOTAL ASSETS AND OTHER DEBITS		\$ 1,514,677	\$ 1,160,610

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO.	ACCOUNT NAME	REF.	CURRENT YEAR	PREVIOUS YEAR	
(a)	(b) EQUITY CAPITAL	(c)	(d)	(e)	
201	Common Stock Issued	F-15	\$ 20	\$ 20	
204	Preferred Stock Issued	F-15	<u> </u>		
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		509,149	509,149	
212	Discount on Capital Stock				
213	Capital Stock Expense				
214-215	Retained Earnings (Deficit)	F-16	(574,254)	(464,982	
216	Reacquired Capital Stock				
218	Proprietary Capital				
	(Proprietorship and Partnership Only)			·	
	LONG TERM DEBT	T			
221	Bonds	F-15			
222*	Reacquire Bonds				
223	Advances from Associated Companies	F-17			
224	Other Long Term Debt	F-17			
	Total Long Term Debt				
004	CURRENT AND ACCRUED LIABILITIES		400		
231	Accounts Payable Notes Payable	F 40	136		
232	Accounts Payable to Associated Co.	F-18	1 404 020	1 024 161	
233	Notes Payable to Associated Co.	F-18 F-18	1,494,929	1,034,161	
235	Customer Deposits	F-10	6 110		
236	Accrued Taxes		6,119 21,078	5,882	
237	Accrued Interest	F-19	272	8,686 441	
238	Accrued Dividends	1-19		441	
239	Matured Long Term Debt	-			
240	Matured Interest				
240	Miscellaneous Current and Accrued Liabilities	F-20			
441	wiscenarious ourient and Accided Liabilities	1 -20			
	Total Current and Accrued Liabilities		1,522,534	1,049,170	

^{*} 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)
054	DEFERRED CREDITS	F 40		
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits	<u> </u>		
	Total Deferred Credits			
	OPERATING RESERVES			
261	Property Insurance Reserve			
262	Injuries and Damages Reserve	1		
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves			
074	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	214,728	214,728
272	Accumulated Amortization of Contributions in		/	, <u>-</u>
	Aid of Construction	F-22	(157,500)	(147,475)
	Total Net C.I.A.C.		57,228	67,253
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation			
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accum. Deferred Income Taxes			
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 1,514,677	\$ 1,160,610

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	O. ACCOUNT NAME PAGE a) (b) (d)		PREVIOUS YEAR (c)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	<u>\$ 192,994</u>	\$ 209,439
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		192,994	209,439
401	Operating Expenses	F-3(b)	262,153	248,153
_ 403	Depreciation Expense Less: Amortization of CIAC	F-3(b) F-22	14,216	19,002
	Less. Amortization of CIAC	F-22	(6,963)	(10,025)
	Net Depreciation Expense		7,253	8,977
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		182
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	23,629	19,460
409	Current Income Taxes	W/S-3		(20,219)
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	•	
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses			256,553
Net Utility Operating Income			(100,041)	(47,114)
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		620	
То	tal Utility Operating Income [Enter here and on Page F-3((99,421)	(47,114)	

^{*} 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)
\$ 174,839 N/A	\$ 34,600	N/A
174,839	34,600	
171,093	77,060	
11,542 (6,069)	7,460 (3,956)	
5,473	3,504	<u>-</u>
182		
	3,480	
172,509	84,044	
2,330	(49,444)	
2,330	(49,444)	N/A

^{*} Total of Schedules W-3/S-3 for all rate groups

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME PAGE (b) (d)			REVIOUS YEAR (c)	CURREN YEAR (e)	
	Total Utility Operating Income [from Page F-3(a)]		\$	(99,421)	\$ (4	47,114)
	OTHER INCOME AND DEDUCTIONS					
415	Revenues From Merchandising, Jobbing and					
	Contract Deductions		-			
416	Costs and Expenses of Merchandising,		1			
	Jobbing and Contract Work		ļ			
419	Interest and Dividend Income		1	811		336
- 421	Miscellaneous Nonutility Revenue					
426	Miscellaneous Nonutility Expenses			(55,819)	((61,777)
	Total Other Income and Deductions			(55,008)	((61,441)
	TAXES APPLICABLE TO OTHER INCOME					
408.20	Taxes Other Than Income					
409.20	409.20 Income Taxes					
410.20	410.20 Provision for Deferred Income Taxes					
411.20	Provision for Deferred Income Taxes - Credit		l			
412.20	Investment Tax Credits - Net					
412.30	Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable to Other Income					
	INTEREST EXPENSE					
427	Interest Expense	F-19		447		717
428	Amortization of Debt Discount & Expense	F-13				
429	Amortization of Premium on Debt	F-13	<u> </u>			
	Total Interest Expense			447		717
	EXTRAORDINARY ITEMS					
433	Extraordinary Income					
434	Extraordinary Deductions					
409.30	Income Taxes, Extraordinary Items					
	Total Extraordinary Items					
	NET INCOME			(154,876)	(11	09,272)

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	433,587	\$ 154,843
	Less: Nonused and Useful Plant (1)				
108.1	Accumulated Depreciation	F-8	1	(284,474)	(88,073)
110.1	Accumulated Amortization	F-8	1		
271	Contributions in Aid of Construction	F-22		(146,986)	(67,742)
252	Advances for Construction	F-20			
-	Subtotal			2,127	(972)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		100,145	57,355
	Subtotal	1-22		102,272	56,383
	· ·				
114	Plus or Minus: Acquisition Adjustments (2)	F-7 _,			
115	Accumulated Amortization of				
	Acquisition Adjustments (2)	F-7	ļ ——	04.007	
	Working Capital Allowance (3)		<u> </u>	21,387	9,633
	Other (Specify): Completed Construction not Classified			322	-
	RATE BASE		\$	123,981	\$ 66,016
NET UTILITY OPERATING INCOME			\$	2,330	\$ (49,444)
ACHIEV	/ED RATE OF RETURN (Operating Income / Rat	e Base)		1.88 %	%

NOTES:

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (2) (d)	WEIGHTED COST [c x d] (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Öther (Explain) Notes Payable - Assoc Co	6,119		- %	
Total	\$ 6,119	100.00 %		6.00 %

- (1) Should equal amounts on Schedule F-6, Column (g).
- (2) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

 The current leverage formula is being used pending receipt of the transfer order

 Must be calculated using the same methodology used in the last rate

 proceeding using current annual report year end amounts and cost rates

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	10.23 %
Commission order approving Return on Equity:	Unknown-Leverage Formula used
	OVED AFUDC RATE F AFUDC WAS CHARGED DURING THE YEAR
Current Commission approved AFUDC rate: Commission order approving AFUDC rate:	None %

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	\$ (65,085)	\$ -	\$ -	\$ 65,085	\$ -
Preferred Stock	-				
Long Term Debt					
Customer Deposits	6,119				6,119
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost					•
Deferred Income Taxes					
Other (Explain):		-			
Notes Payable - Assoc Co	-				
Total	\$ (58,966)	\$	\$ -	\$ 65,085	\$ 6,119

(1) Explain below all adjustments made in Columns (e) and (f)					
Adjustment to remove negative equity	\$	65,085			

		W-114.			

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	\$ 433,587	\$ 154,843	N/A	\$ 588,430
102	Utility Plant Leased to Others				
103	Property Held for Future				
	Use				
104	Utility Plant Purchased or				
	Sold				
105	Construction Work in				
-	Progress	20,714			20,714
106	Completed Construction				
	Not Classified	322			322
	Total Utility Plant	<u>\$ 454,623</u>	<u>\$ 154,843</u>	N/A	\$ 609,466

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Repo	ort each acquisition adjustm adjustment app				ization separately. he Order Number.		any acquisition
ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	ATER SEWER		OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)	
114	Acquisition Adjustment						
	Rosalee Oaks (Unrecognized)	\$ 30,702	\$	23,851	<u>\$</u>	\$	54,553
	The Woods (Unrecognized)	(6,684)	l	4,502			(2,182)
	Ravenswood (Unrecognized)	37,143	l				37,143
	Ravenswood (Recognized)	7,445					7,445
	Haines Creek (Unrecognized)	22,670	 				22,670
	Lake Osborne (Unrecognized)	217,616	 				217,616
		-		-			-
Total Plan	t Acquisition Adjustment	\$ 308,892	\$	28,353	\$ -	\$	337,245
115	Accumulated Amortization						
	Rosalee Oaks (Unrecognized)	\$ (6,989)	\$	(2,254)	\$	\$	(9,243)
	The Woods (Unrecognized)	1,752	<u> </u>	(1,684)			68
	Ravenswood (Unrecognized)	(6,358)					(6,358)
	Ravenswood (Recognized)	(7,331)					(7,331)
	Haines Creek (Unrecognized)	(3,775)					(3,775)
	Lake Osborne (Unrecognized)	(37,876)		_			(37,876)
		-		-			-
Total Accumulated Amortization		\$ (60,577)	\$	(3,938)	\$ -	\$	(64,515)
Total Acquisition Adjustments		\$ 248,315	\$	24,415	\$ -	\$	272,730

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

273,134 11,542 11,542 (200	\$	80,612 7,460	OTHER THAN REPORTING SYSTEMS (d)	\$ 353,746
(b) 273,134 11,542 11,542 (200)	\$	7,460 7,460	SYSTEMS (d)	(e) \$ 353,746
(b) 273,134 11,542 11,542 (200)	\$	7,460 7,460	(d)	(e) \$ 353,746
273,134 11,542 11,542 (200		7,460		\$ 353,746 19,002 19,002 (200)
11,542 11,542 (200		7,460		19,002
11,542 11,542 (200		7,460	N/A	19,002
11,542		7,460		19,002
11,542		7,460	-	19,002
11,542		7,460		19,002
(200)			(200)
(200)			(200)
(200)			(200)
(200)			(200)
(200)			(200)
(200)			(200)
(200)			(200)
(200)			(200)
(200)			(200)
		1		
(2)		1		(1)
(2))	1		(1)
(2)		1		(1)
	1	1		
(202)	1		(201)
284,474	\$	88,073	N/A	\$ 372,547
201,111	<u> </u>	00,010		Ψ 072,017
	1			
NI/A	 	NI/A	N/A	NI/A
N/A		N/A	N/A	N/A
	l			
	l ———			***************************************
			<u> </u>	
	 			
	<u> </u>			

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

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133

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

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123-127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)		
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): Investment in Citrus County Utilities	\$ 150,833	\$ 150,833
Total Investment In Associated Companies		\$ 150,833
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ -	\$ -
Total Utility Investments		\$
OTHER INVESTMENTS (ACCT. 125): N/A	\$ -	\$ -
Total Other Investments		<u>\$</u>
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
Total Special Funds		<u>\$</u>

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		TOTAL
(a) CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		(b)
Combined Water & Wastewater	\$ 21,258	
Wastewater	\$ 21,258	
Other		
Other		
Total Customer Accounts Receivable		\$ 21,258
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		Ψ 21,230
Income tax refunds receivable	\$ 20,219	
	<u>Ψ 20,219</u>	
Total Other Accounts Receivable		\$ 20,219
NOTES RECEIVABLE (Acct. 144):		
	\$	
Total Notes Receivable		
Total Accounts and Notes Receivable		41,477
ACCUMULATED PROVISION FOR		
UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ 310	
Add: Provision for uncollectables for current year	1,652	
Collections of accounts previously written off	-	
Utility accounts	-	
Others		
Total Additions	1,652	
Deduct accounts written off during year:		
Utility accounts	1,727	
Others		
Total accounts written off	1,727	
Balance end of year		235
Total Accounts and Notes Receivable - Net		\$ 41,242
F-11		

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Due from AquaSource	\$ 812,953
Total	\$ 812,953

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
	<u> </u>
Total	<u>\$</u>

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT

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

Report the net discount and expense or premium separately for each security issue.			
DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)	
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): N/A	\$ - -	\$	
Total Unamortized Debt Discount and Expense			
UNAMORTIZED PREMIUM ON DEBT (Account 251): N/A	\$ <u>-</u>	\$	
Total Unamortized Premium on Debt	<u>\$</u>	<u>\$</u>	

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

	AMOUNT	
	AMOUNT	VEAD END
DECORIDATION D. 11.11.11.11	WRITTEN OFF	YEAR END
DESCRIPTION - Provide itemized listing	DURING YEAR	BALANCE
(a)	(b)	(c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1):		
None	\$ -	\$ -
		İ
Total Deferred Rate Case Expense	\$ -	l e
Total Deletted Nate Case Expense	Ψ -	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
None	\$ -	\$ -
	1	
Total Other Deferred Debits	NONE	NONE
DEOUBLATORY AGOSTO (OL ALBERT A LAGON)	 	
REGULATORY ASSETS (Class A Utilities: Account 186.3):		
None	\$	\$ -
,		
Total Regulatory Assets	\$ -	\$ -
·		
TOTAL MISCELLANEOUS DEEEDDED DEDITO	NONE	NONE
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	NONE
		,

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)		RATE (b)	TOTAL (d)
COMMON STOCK			
Par or stated value per share	\$	1.00	\$ 1.00
Shares authorized	1		 20
Shares issued and outstanding	l		 20
Total par value of stock issued	<u>\$</u>		\$ 20
Dividends declared per share for year		None	 None
PREFERRED STOCK			-
Par or stated value per share	<u>\$</u>		\$
Shares authorized			
Shares issued and outstanding	l		
Total par value of stock issued	<u>\$</u>		\$ _
Dividends declared per share for year		None	 None

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

BONDS ACCOUNT 221

	INT	EREST	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)
N/A	%		\$
	%		
	%		
	%		
	%		
	%		
	,		
	// %		
	//%		

	%		
	%		
	%		
Total			<u> </u>

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

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

DESCRIPTION (b)	AN	MOUNTS (c)
Unappropriated Retained Earnings:		
	\$	(464,982
Adjustments to Retained Earnings (requires Commission approval prior to use):		
Credits:	┨	
Total Credits		
Debits:		
	1	
Total Debits		
Balance transferred from Income		(109,27
Appropriations of Retained Earnings:		(,
	l	
	1	
	1	
Total appropriations of Retained Earnings		
Preferred stock dividends declared	-	
Common stock dividends declared	-	
]	
Total Dividends Declared	<u> </u>	
Total Dividends Decialed		
Year end Balance		(574,25
Appropriated Retained Earnings (state balance and purpose of		
each appropriated amount at year end):		
	<u> </u>	
Total Appropriated Retained Earnings		
Total Retained Earnings (Deficit)	\$	(574,25
	Unappropriated Retained Earnings: Balance beginning of year (Deficit) Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Total Credits Debits: Total Debits Balance transferred from Income Appropriations of Retained Earnings: Total appropriations of Retained Earnings Dividends declared: Preferred stock dividends declared Common stock dividends declared Total Dividends Declared Year end Balance Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	Unappropriated Retained Earnings: Balance beginning of year (Deficit) Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Total Credits Debits: Total Debits Balance transferred from Income Appropriations of Retained Earnings: Total appropriations of Retained Earnings: Dividends declared: Preferred stock dividends declared Common stock dividends declared Total Dividends Declared Year end Balance Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

OTHER LONG TERM DEBT ACCOUNT 224

	INTE	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

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

NOTES PAYABLE (ACCTS. 232 AND 234)

	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)
NOTES PAYABLE (Account 232):			
N/A	%		\$ -
	%		
	%		
	%		
Total Account 232			\$
NOTES BUYARIET TO ASSOCIATION OF THE STATE O			
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			·
	%		\$ -
N/A	%		
	%		
	%		
	%		
T-(-) A (-) 004			,
Total Account 234			

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Due to AquaSource	\$ 1,494,929
Total	\$ 1,494,929

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	ACCOUNTS				
	BALANCE	INTEREST ACCRUED DURING YEAR		INTEREST PAID	BALANCE
	BEGINNING	ACCT.	ING ILAK	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 L			(u)	(6)	(1)
ACCOUNT NO. 207.1 - Accided interest on E	long renir best				
Lange Tages Bald	6				
Long Term Debt	\$	-	\$	\$	<u>\$</u>
			•		
			-		
Total Account No. 237.1	_				-
ACCOUNT NO. 237.2 - Accrued Interest in O	ther Liabilities				
7.00.00 m 0.00 m 0					
Customer Deposits	441	127.1	717	006	070
Customer Deposits	441	427.4	717	886	272
Total Account 237.2	441		717	886	272
				*	
Total Account 237 (1)	\$ 441		\$ 717	\$ 886	\$ 272
10tal / 1000al (1207 (1)	Ψ		Ψ / 17	Ψ 000	Ψ 272
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 717		
Less Capitalized Interest Portion of AFUDC:		231	Φ 717		
None					
######################################		-			
Not be and Francisco de Assessed No. 407 (0)					
Net Interest Expensed to Account No. 427 (2)			\$ 717		

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

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

UTILITY NAME: Crystal River Utilities, Inc	
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

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

ADVANCES FOR CONSTRUCTION ACCOUNT 252

	BALANCE BEGINNING	,	ACCT.		BALANCE END OF
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
None			\$ -	<u>\$</u>	<u>\$</u>
					-
				****	_
	4-0				
***************************************					-

Total	\$		\$ -	\$ -	<u>\$</u>

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

OTHER DEFERRED CREDITS ACCOUNT 253

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

		CCCONT 271		
DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 146,986	\$ 67,742	N/A	\$ 214,728
Add credits during year:				
Less debits charged during				
Total Contributions In Aid of Construction	\$ 146,986	\$ 67,742	\$ 67,742	\$ 214,728

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	\$ 94,076	\$ 53,399	N/A	\$ 147,475
Debits during year:	6,069	3,956		10,025
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 100,145	\$ 57,355		\$ 157,500

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

- 1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.
- 2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

allocation, assignment, or sharing of the consolidated tax among group r DESCRIPTION	REFERENC	E AMOUNT
(a)	(b)	(c)
Net income for the year (loss)	F-3 (c)	\$ (109,275)
Reconciling items for the year:		
Taxable income not reported on the books:		
	-	
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
		-
Deduction on return not charged against book income:		
Federal tax net income (loss)		\$ (109,275)
Computation of tax:		
The tax return has not been prepared; however, a tax benefit was	estimated for those com	panies
with losses		
		-

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.

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

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

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
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
		· · · · · · · · · · · · · · · · · · ·

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· · · · · · · · · · · · · · · · · · ·		****
		<u>,</u>

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		ATER TILITY (d)
101	Utility Plant In Service	W-4(b)	\$	58,382
	Less:			
	Nonused and Useful Plant (1)	<u></u> ;.a		
108.1	Accumulated Depreciation	W-6(b)		(16,728)
110.1	Accumulated Amortization			
271	Contributions in Aid of Construction	W-7		(2,400)
252	Advances for Construction	F-20		
	Subtotal			39,254
	Add:			
272	Accumulated Amortization of Contributions			•
	in Aid of Construction	W-8(a)		245
	Subtotal			39,499
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			1,393
	Other (Specify): Completed Construction not Classified			322
	WATER RATE BASE		\$	41,214
	UTILITY OPERATING INCOME	W-3	_ \$	14,964
CHIEVE	O RATE OF RETURN (Water Operating Income/Water Rate E	Base)		36.31 %

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT December 31, 2002

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 151,107
	Less:	· · · · · · · · · · · · · · · · · · ·	
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(99,744)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(90,041)
252	Advances for Construction	F-20	
	Subtotal		(38,678)
<u> </u>	Add:	:	
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	57,949
	Subtotal		19,271
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		2,309
	Other (Specify):		<u> </u>
	WATER RATE BASE	4	\$ 21,580
	UTILITY OPERATING INCOME	W-3	\$ (4,146)
CHIEVE	D RATE OF RETURN (Water Operating Income/Water Rate B	Jase)	%

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Ravenswood / Lake

YEAR OF REPORT December 31, 2002

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 32,547
	Less: Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(13,157)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(11,129)
252	Advances for Construction	F-20	
	Subtotal		8,261
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	10,956
• • • • • • • • • • • • • • • • • • • •	Subtotal		19,217
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	1,428
	WATER RATE BASE		\$ 20,645
	UTILITY OPERATING INCOME N/A - SYSTEM SOLD TO CHARLOTTE COUNTY	W-3	\$ (1,530)
CHIEVE	RATE OF RETURN (Water Operating Income/Water Rate B	Base)	%

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Haines Creek / Lake

YEAR OF REPORT December 31, 2002

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	I	/ATER TILITY (d)
101	Utility Plant In Service	W-4(b)	\$	48,178
	Less:			,
	Nonused and Useful Plant (1)		_	
108.1	Accumulated Depreciation	W-6(b) ⁻		(30,530)
110.1	Accumulated Amortization			
271	Contributions in Aid of Construction	W-7		(23,513)
252	Advances for Construction	F-20		
-	Subtotal			(5,865)
	Add:			
272	Accumulated Amortization of Contributions			
	in Aid of Construction	W-8(a)		16,213
	Subtotal	-		10,348
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			1,517
	Other (Specify):			_
	WATER RATE BASE		\$	11,865
	UTILITY OPERATING INCOME	W-3	\$	5,847
CHIEVED	RATE OF RETURN (Water Operating Income/Water Rate Base		Part	49.28 %

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT December 31, 2002

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 143,373
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(124,315)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(19,903)
252	Advances for Construction	F-20	
-	Subtotal		(845)
	Add:		
272	Accumulated Amortization of Contributions		
	in Aid of Construction	W-8(a)	14,782
	Subtotal	·	13,937
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	,
	Working Capital Allowance (3)		14,740
	Other (Specify):		<u> </u>
	WATER RATE BASE		\$ 28,677
	UTILITY OPERATING INCOME	W-3	\$ (12,805)
CHIEVED	RATE OF RETURN (Water Operating Income/Water Rate Bas	(9

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

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

YEAR OF REPORT December 31, 2002

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues		\$ 13,909
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues	e.	13,909
401	Operating Expenses	W-10(a)	11,141
400			
403	Depreciation Expense		1,308
	Less: Amortization of CIAC	W-8(a)	(109)
	Net Depreciation Expense		1,199
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		626
408.11	Property Taxes		5,925
408.12	Payroll Taxes		273
408.13	Other Taxes & Licenses		
			,
408	Total Taxes Other Than Income		6,824
409.1	Income Taxes	F-16	(20,219)
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		(1,055)
	Utility Operating Income		14,964
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	_
413	Income From Utility Plant Leased to Others	***************************************	
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 14,964

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

400 C 469 L	(b) UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI Net Operating Revenues Operating Expenses	(c) W-9 W-9	(d) \$ 18,892
400 C 469 L	Operating Revenues Less: Guaranteed Revenue and AFPI Net Operating Revenues Operating Expenses	W-9	
469 L	Less: Guaranteed Revenue and AFPI Net Operating Revenues Operating Expenses	W-9	
N	Net Operating Revenues Operating Expenses	-	18,892
	Operating Expenses	. W 10(a)	18,892
401 C		W 10(a)	
		(a)	18,475
1 400 5	National Authorities (#)		
	Depreciation Expense		7,061
	ess: Amortization of CIAC	W-8(a)	(4,205)
N	let Depreciation Expense		2,856
406 A	mortization of Utility Plant Acquisition Adjustment	F-7	
	mortization Expense (Other than CIAC)	F-8	
	axes Other Than Income		·
	Itility Regulatory Assessment Fee		850
	roperty Taxes		
	ayroll Taxes		857
408.13 C	Other Taxes & Licenses		
408 T	otal Taxes Other Than Income		1,707
	ncome Taxes	F-16	1,707
	Deferred Federal Income Taxes		
	Deferred State Income Taxes		
	rovision for Deferred Income Taxes - Credit		
	nvestment Tax Credits Deferred to Future Periods		
	nvestment Tax Credits Restored to Operating Income		
	Itility Operating Expenses		23,038
	tunty Operating Expenses		23,038
U	Itility Operating Income (Loss)		(4,146)
A	dd Back:		
	suaranteed Revenue (and AFPI)	W-9	
413 In	ncome From Utility Plant Leased to Others		
414 G	ains (Losses) From Disposition of Utility Property		
420 A	llowance for Funds Used During Construction		
To	otal Utility Operating Income		\$ (4,146)

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

400 Op	ACCOUNT NAME (b)	REF. PAGE	WATER
(a) UT 400 Op		PAGE	
400 Op	(D)		UTILITY
400 Op	FILITY OPERATING INCOME	(c)	(d)
	perating Revenues	W-9	\$ 11,923
, , , , , , , , , , , ,	ss: Guaranteed Revenue and AFPI	W-9	11,923
	oo. Gadrantood Neverlae and Al 1 1	VV-3	
Nef	et Operating Revenues		11,923
401 Op	perating Expenses	W-10(a)	11,423
	epreciation Expense	<u>W-6(a)</u>	1,032
Les	ss: Amortization of CIAC	W-8(a)	(226)
No	at Depresiation Evenes		
INE	et Depreciation Expense		806
406 Am	nortization of Utility Plant Acquisition Adjustment	F-7	182
	nortization Expense (Other than CIAC)	F-8	102
	xes Other Than Income		·
408.10 Util	ility Regulatory Assessment Fee		537
408.11 Pro	operty Taxes	1	
408.12 Pay	yroll Taxes		505
408.13 Oth	her Taxes & Licenses		
	tal Taxes Other Than Income	.15	1,042
	come Taxes	F-16	
L	ferred Federal Income Taxes		
	ferred State Income Taxes		
	ovision for Deferred Income Taxes - Credit		
	restment Tax Credits Deferred to Future Periods		***************************************
412.11 Inve	restment Tax Credits Restored to Operating Income		
1.100			
Utili	lity Operating Expenses		13,453
Utili	lity Operating Income (Loss)		(1,530)
	my operating internet (Esse)		(1,550)
Ado	d Back:		
8 I	aranteed Revenue (and AFPI)	W-9	-
	ome From Utility Plant Leased to Others		
	ins (Losses) From Disposition of Utility Property		
	owance for Funds Used During Construction		
Tota	tal Utility Operating Income		\$ (1,530)

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME		
400	Operating Revenues		\$ 20,413
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		20,413
401	Operating Expenses	W-10(a)	12,132
403	Depreciation Expense	W-6(a)	1,587
	Less: Amortization of CIAC	W-8(a)	(623)
	Net Depreciation Expense		964
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
107	American Expense (Outer than OIAO)	1-0	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		918
408.11	Property Taxes		***************************************
408.12	Payroll Taxes		552
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,470
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		14,566
	Utility Operating Income		5,847
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	_
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 5,847

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME		0 400.700
400	Operating Revenues		\$ 109,702
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		109,702
401	Operating Expenses	W-10(a)	117,922
403	Depreciation Expense		554
	Less: Amortization of CIAC	W-8(a)	(906)
	Net Depreciation Expense		(352)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	·
407	Amortization Expense (Other than CIAC)		
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		4,937
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		4,937
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		122,507
	Utility Operating Income (Loss)		(12,805)
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	
413	Income From Utility Plant Leased to Others	***************************************	
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (12,805)

WATER UTILITY PLANT ACCOUNTS

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

	WAIEKUITLIT	LIIT PLANI ACCOUNIS			
ACCT.		PREVIOUS			CURRENT
(a)	ACCOUNT NAME (b)	YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	YEAR
301	Organization	\$ 14,135	- \$	- \$	\$ 14.135
302	Franchises				
303	Land and Land Rights	4,022			4.022
304	Structure and Improvements	11,061			11.061
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	4,500			4.500
310	Power Generation Equipment				
311	Pumping Equipment	3,974	5,013		8.987
320	Water Treatment Equipment	8//	241		1.019
330	Distribution Reservoirs and Standpipes		4,860		4.860
331	Transmission and Distribution Mains				
333	Services	2,877			2,877
334	Meters and Meter Installations		87		87
335	Hydrants	6,454			6.454
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	129			129
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 48,181	\$ 10,201	-	\$ 58,382

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

WATER UTILITY PLANT MATRIX

Rosalee Oaks / Polk

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

129 GENERAL **PLANT** Ξ ιŪ ₩ 14,278 6,454 4,860 **TRANSMISSION** DISTRIBUTION 2,877 8 PLANT **(6)** 4,022 1,019 16,102 11,061 **TREATMENT** WATER PLANT $\boldsymbol{arepsilon}$ ¥. 13,487 4,500 8,987 AND PUMPING PLANT **OF SUPPLY** SOURCE <u>e</u> 14,386 INTANGIBLE PLANT ਉ 4 58,382 4,022 4,500 1,019 4,860 6,454 11,061 2,877 14,135 8,987 251 CURRENT YEAR 9 ₩ Other Plant / Miscellaneous Equipment Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Fransmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels Office Furniture and Equipment -ake, River and Other Intakes Meters and Meter Installations Power Generation Equipment **ACCOUNT NAME** Structure and Improvements Nater Treatment Equipment Power Operated Equipment Communication Equipment ransportation Equipment Miscellaneous Equipment and and Land Rights TOTAL WATER PLANT -aboratory Equipment Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Organization Franchises Hydrants Services Š. 303 304 305 306 308 309 310 339 340 343 344 346 307 311 331 341 342 347 (a) 302

WATER UTILITY PLANT ACCOUNTS

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

	WAIEKUITLIY	WAIER UITLIT PLANI ACCOUNIS			
ACCT.	TWIND TANK	PREVIOUS	SNOFFICE	DETTDEMENTS	CURRENT
(a)	(b)	(c)	(p)	(e)	1 EAR
301	Organization	\$ 2,939	-	-	\$ 2,939
302	Franchises	535			
303	Land and Land Rights				
304	Structure and Improvements	3,500			3,500
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains		125		125
310	Power Generation Equipment				
311	Pumping Equipment	3,553			3,553
320	Water Treatment Equipment	792	12,861		13,653
330	Distribution Reservoirs and Standpipes		2,665		2,665
331	Transmission and Distribution Mains	2,685	68		2,774
333	Services	294	(294)		
334	Meters and Meter Installations	2,331	294		2,625
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	118,617			118,617
340	Office Furniture and Equipment	121			121
341	Transportation Equipment			,	
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 135,367	\$ 15,740		\$ 151,107

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

WATER UTILITY PLANT MATRIX

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

	κi	GENERAL PLANT (h)																			121									121	177
:	.4 TRANSMISSION	DISTRIBUTION PLANT			€										2,665	2,774		2.625												\$ 064	100/0
	£.	TREATMENT PLANT (f)			-									13,653																4 13 653	
PLANT MATRIX	SOURCE	AND PUMPING PLANT (e)				3,500					125		3,553																	\$ 7178	
WATER UTILITY PLANT MATRIX		INTANGIBLE PLANT (d)	\$ 2,939																	118,617										122 091	
		CURRENT YEAR (c)	\$ 2,939	535		3,500					125		3,553	13,653	2,665	2,774		2,625		118,617	121									\$ 151 107	
		ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	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 Mains	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	TOTA! WATER PLANT	
		ACCT. NO. (a)	301	302	303		T				309	310	П								340					345	346	347	348		

WATER UTILITY PLANT ACCOUNTS

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

	WAIERUITELIT	LIT PLANT ACCOUNTS			
			,		
ACCT.		PREVIOUS			CURRENT
(a) (c)	ACCOUNT NAME (b)	YEAR (c)	ADDITIONS (d)	RETIREMENTS	YEAR (f)
301	Organization	\$ 5,019	\$	\$	\$ 5.019
302	Franchises				
303	Land and Land Rights	368			368
304	Structure and Improvements	975	4,802		5.777
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	431	2.404	(200)	2 635
320	Water Treatment Equipment	184		(22)	184
330	Distribution Reservoirs and Standpipes	7,839			7.839
331	Transmission and Distribution Mains	2,729			2.729
333	Services	7,117	(7,117)		
334	Meters and Meter Installations		7,116		7.116
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	f	and the second s		
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 25,542	\$ 7,205	\$ (200)	\$ 32.547

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

W-4(a) GROUP 3 (REVISED)

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

				WALER DITLIT PLANI MAIRIN				
		L			2	~	V	u
			**************************************	!	SOURCE	?	TRANSMISSION)
100			1		OF SUPPLY	WATER	AND	
	ACCOUNT NAME		YEAR	INIANGIBLE PLANT	AND PUMPING PLANT	TREATMENT PLANT	DISTRIBUTION PLANT	GENERAL PLANT
301	Organization	€	5.019	\$ 5019	(e)	5	(6)	(b)
302	Franchises		816	816				
303	Land and Land Rights	L	368			\$ 9 8		
304	Structure and Improvements	L	5,777			5.		9
305	Collecting and Impounding Reservoirs							
306	Lake, River and Other Intakes							
307	Wells and Springs						÷	
308	Infiltration Galleries and Tunnels							
309	Supply Mains							
310	Power Generation Equipment							
311	Pumping Equipment		2,635		2,635			
320	Water Treatment Equipment		184			184		
330	Distribution Reservoirs and Standpipes		7,839				1 888 Z	
331	Transmission and Distribution Mains		2,729				2.729	
333	Services							
334	Meters and Meter Installations		7,116				7.116	
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							
	F188 10 CTT 6181 18 TOT		! ! !					
	IOIAL WAIER PLANI	S	32,547	\$ 5,835	\$ 2,635	\$ 6,329	\$ 17,684	\$ 64

WATER LITTI TTY PLANT ACCOUNTS

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

	WATER UTILITY	LITY PLANT ACCOUNTS			
ACCT.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS	CURRENT YEAR
301	Organization	\$ 3,620	(n) \$	(a) +	(U) 3 620
302	Franchises				856
303	Land and Land Rights				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,902			1,902
308	Infiltration Galleries and Tunnels				
309	Supply Mains	800			800
310	Power Generation Equipment				
311	Pumping Equipment	3,258			3.258
320	Water Treatment Equipment	536			536
330	Distribution Reservoirs and Standpipes	3,102			3.102
331	Transmission and Distribution Mains	21,553	2,855		24,408
333	Services		645		645
334	Meters and Meter Installations	7,441	1,132		8,573
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	130			130
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	348			348
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 43,546	\$ 4,632		\$ 48,178

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

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

			WATER UTILITY PLANT MATRIX	PLANT MATRIX			
			1.	.2 SOURCE	ĸ,	4. TRANSMISSION	κi
ACCT		000	a atomytical	OF SUPPLY	WATER	AND	
(a) (b)	ACCOUNT NAME (b)	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
301	Organization	\$ 3,620	\$ 3,620			(A)	
302	Franchises	856					
303	Land and Land Rights			-		· •	·
304	Structure and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	1,902		1,902			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	800		800			
310	Power Generation Equipment						
311	Pumping Equipment	3,258		3,258			
320	Water Treatment Equipment	536			536		
330	Distribution Reservoirs and Standpipes	3,102				3.102	
331	Transmission and Distribution Mains	24,408				24,408	
333	Services	645				645	
334	Meters and Meter Installations	8,573				8.573	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment	130					130
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	348					348
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment					-	
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 48 178	9277	090 3	963		4
					230	\$ 30,78	4//8

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

WATER UTILI	WATER UTILITY PLANT ACCOUNTS			
ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	ō
Organization	\$ 7,618 \$	-	- \$	€
Franchises	750			
Land and Land Rights				
Structure and Improvements				
Collecting and Impounding Reservoirs				
Lake, River and Other Intakes				
Wells and Springs				

ACCT.

NO.
301
302
303
304
304
305
306

,618

CURRENT YEAR Θ

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

13,806

689

25,359

2,376

13,806

Hydrants Other Plant / Miscellaneous Equipment

335

340 341 343

Meters and Meter Installations

Services

331 333 Office Furniture and Equipment

Fransportation Equipment

Stores Equipment

ools, Shop and Garage Equipment

Power Operated Equipment Communication Equipment

346

345

-aboratory Equipment

Miscellaneous Equipment

Other Tangible Plant

TOTAL WATER PLANT

Distribution Reservoirs and Standpipes Transmission and Distribution Mains

Nater Treatment Equipment

320 330

Pumping Equipment

Infiltration Galleries and Tunnels

Power Generation Equipment

Supply Mains

308 309 310

689

4,434

86,260

22,983

4,457

90,694

143,373

₩

11,267

₩

132,106

₩

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

	κi	GENERAL	(u)																		689									689	
	.4 TRANSMISSION	AND DISTRIBUTION PLANT	(6)		₩.											90,694		25,359	4,457									_		\$ 120.510	
	ωį	WATER TREATMENT PLANT	Θ		•)														13,806										\$ 13.806	
PLANT MATRIX	.2 Source	OF SUPPLY AND PUMPING PLANT	(e)		.																										
WATER UTILITY PLANT MATRIX	1.	INTANGIBLE PLANT	(a)																											\$ 8,368	
		CURRENT YEAR	(c) 7 618													90,694		25,359	4,457	13,806	689									\$ 143,373	
		ACCOUNT NAME	Organization	Franchises	Land and Land Rights	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 Mains	Services	Meters and Meter Installations	Hydrants	Other Plant / Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	lools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
		ACCT.	301	302	303	304	305	306						320	330	331	333	334	335	\neg	340	\neg		T		345			348		

salee Oaks / Polk

YEAR OF REPORT December 31, 2002

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	25	%	4.00 %
	Franchises	40	%	2.50 %
304	Structure and Improvements	28	%	3.57 %
_305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment	17	%	5.88 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes	33	%	3.03 %
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services		%	%
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
339	Other Plant / Miscellaneous Equipment		%	%
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment		%	%
344	Laboratory Equipment		%	%
	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		 %	%
Water 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.

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

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

Rosalee Oaks / Polk

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		BALANCE			TOTAL
ACCT. NO. (a)	ACCOUNT NAME (b)	AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	CREDITS (d + e) (f)
301	Organization		\$ 565	-	\$ 565
302	Franchises	37	9		
304	Structure and Improvements	10,924	137		137
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	70	129		129
310	Power Generation Equipment				
311	Pumping Equipment	2,710	381		381
320	Water Treatment Equipment	333	53		53
330	Distribution Reservoirs and Standpipes		74		74
331	Transmission and Distribution				
333	Services	121	82		82
334	Meters and Meter Installations		3		8
335	Hydrants	81	162	(1)	161
339	Other Plant / Miscellaneous Equipment	292	(292)		(292)
340	Office Furniture and Equipment	25	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	\$ 15,421	\$ 1,308	(1)	\$ 1,307

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

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

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

	PLANT	SALVAGE AND	REMOVAL AND OTHER	TOTAL	AT END OF YEAR
ACCOUNT NAME (b)	RETIRED (g)	INSURANCE (h)	CHARGES (i)	(g-h+i+j) (j)	(c+f-k) (k)
\$		-	-	\$	\$ 1,393
Structure and Improvements					11,061
Collecting and Impounding Reservoirs					
Lake, River and Other Intakes					
Wells and Springs					
Infiltration Galleries and Tunnels					
					199
Power Generation Equipment					
Pumping Equipment					3,091
Water Treatment Equipment					386
Distribution Reservoirs and Standpipes					
Transmission and Distribution					
					203
Meters and Meter Installations					
					242
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	1	\$	- \$	'	\$ 16,728

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		BALANCE			
ACCT.		AT		OTHER	TOTAL
NO. (a)	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	(f)
301	Organization	\$ 172	\$ 118	-	\$ 118
302	Franchises				
304	Structure and Improvements	257	124		124
302	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains		2		2
310	Power Generation Equipment				
311	Pumping Equipment	622	209		209
320	Water Treatment Equipment	113	425		425
330	Distribution Reservoirs and		40		40
331	Transmission and Distribution	31	72		72
333	Services	36	(36)		(98)
334	Meters and Meter Installations	29	155	(1)	154
335	Hydrants				
339	Other Plant and Miscellaneous	91,289	5,931		5,931
340	Office Furniture and Equipment	43	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 WAT	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 92,684	\$ 7,061	(1)	90'/
*	Charify nature of transaction				

Specify nature of transaction.
Use () to denote reversal entries.
Note: Other credits to correct rounding within sub-accounts

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

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

			ASSOCIATED	ASSOCIATED	TOTAL	BALANCE
ACCT.		PLANT	AND	<u>_</u> _	CHARGES	OF YEAR
NO. (a)	ACCOUNT NAME (b)	RETIRED (g)	INSURANCE (h)	REMOVAL (i)	(g-h+i) (i)	(c+f-j) (k)
301	Organization	\$	-	\$	\$	
302	Franchises					29
304	Structure and Improvements					381
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					2
310	Power Generation Equipment					
311	Pumping Equipment					831
320	Water Treatment Equipment					538
330	Distribution Reservoirs and Standpipes					40
331	Transmission and Distribution					103
333	Services					
334	Meters and Meter Installations					221
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					97,220
340	Office Furniture and Equipment					51
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
					_	
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	<u>'</u>	-	-	·	\$ 99,744
Note (1): 7	Note (1): To correct depreciation expense for rounding differences between beginning and ending balances	nces between beginning	a and ending balances			

rounding differences between beginning and ending balances

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		BALANCE			
		AT			TOTAL
ACCT.	ACCOUNT NAME	BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(t)
301	Organization	\$ 319	\$ 201	- \$	\$ 201
302	Franchises	103	21		21
304	Structure and Improvements	975	98		98
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	431	65		65
320	Water Treatment Equipment	184	0		
330	Distribution Reservoirs and	3,610	237		237
331	Transmission and Distribution	2,729	0		
333	Services				
334	Meters and Meter Installations	056'8	418	1	419
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	53	4		4
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WA ⁻	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 12,324	\$ 1,032	\$ ·	\$ 1,033
*	Concife, patiliza of transaction				

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

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

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

ASSOCIATED TOTAL CHARGES		\$ -)	1 061	100/1						(200)		3,847	2,729		4,369			27									- \$ - (200)	
	ED INSURANCE (h)	\$ -									(200)																	(200)	
PLAN	RETIRED (9)	\$																										₩	
	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. (a)	301	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	TOTAL WAT	

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

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		BALANCE			TOTAL
ACCT.		BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME (b)	OF YEAR (c)	ACCRUALS (d)	CREDITS * (e)	(d + e)
301	Organization	\$ 329	\$ 145	\$	\$ 145
302	Franchises		. 21	_	
304	Structure and Improvements				
305	Collecting and Impounding				
306	Lake, River and Other Intakes				
307	Wells and Springs	1,902	0		
308	Infiltration Galleries and				
309	Supply Mains	459	24		24
310	Power Generation Equipment				
311	Pumping Equipment	1,446	192		192
320	Water Treatment Equipment	536	0		
330	Distribution Reservoirs and	1,378	68		68
331	Transmission and Distribution	17,509	605		909
333	Services		o		6
334	Meters and Meter Installations	5,055	471	(1)	470
335	Hydrants				
339	Other Plant and Miscellaneous				
340	Office Furniture and Equipment	32	6		6
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	141	22		22
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WAT	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 28,944	\$ 1,587	(1)	\$ 1,586
*	Specify nature of transaction				

Specify nature of transaction.
Use () to denote reversal entries.
Note: Other credits to correct rounding within sub-accounts

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

Haines Creek / Lake

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

Organization (9) (h) (i) (j) 5 7 5 7 2 7 2 7 2 2 7 2 7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	ACCT.	ACCOUNT NAME	PLANT	ASSOCIATED SALVAGE AND INSURANCE	ASSOCIATED COST OF REMOVAL	TOTAL CHARGES (a-h+i)	BALANCE AT END OF YEAR (c+f-i)
S	(a)	(b)	(6)	(h)	(j)	(j) (j)	(k)
es - \$ - \$	301	Organization					
ess	302	Franchises					178
es	304	Structure and Improvements					
se se se se se se se se se se se se se s	305	Collecting and Impounding Reservoirs					
es - the state of	306	Lake, River and Other Intakes					
es - \$ \$	307	Wells and Springs					1,902
ess	308	Infiltration Galleries and Tunnels					
es - \$ - \$ \$	309	Supply Mains					483
ess	310	Power Generation Equipment					
es to the control of	311	Pumping Equipment					1,638
es es es es es es es es es es es es es e	320	Water Treatment Equipment					536
sht = = = = = = = = = = = = = = = = = = =	330	Distribution Reservoirs and Standpipes					1,467
sht	331	Transmission and Distribution					18,114
snt \$ = - \$ = - \$	333	Services					6
\$ - \$ \$	334	Meters and Meter Installations					5,525
\$ = - \$ = \$ =	335	Hydrants					
\$ - \$ - \$	339	Other Plant / Miscellaneous Equipment					
\$ - \$ - \$	340	Office Furniture and Equipment					41
\$ - \$ - \$	341	Transportation Equipment					
\$ - \$	342	Stores Equipment					
\$ - \$	343	Tools, Shop and Garage Equipment					163
\$ - \$	344	Laboratory Equipment					
\$ - \$ - \$	345	Power Operated Equipment					
\$ - \$ -	346	Communication Equipment					
- \$ - \$	347	Miscellaneous Equipment					
- \$ - \$	348	Other Tangible Plant					
	TOTAL W	ATER ACCUMULATED DEPRECIATION	\$	٠	·	· •	\$ 30,530

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

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

						I
		BALANCE			TOTAL	
ACCT.	H	BEGINNING		OTHER	CREDITS	
(a)	ACCOON NAME (b)	OF YEAK (c)	ACCRUALS (d)	CREDITS * (e)	(a + e) (L)	
301	Organization	\$ 446	\$ 305	-	\$ 305	2
302	Franchises					61
304	Structure and Improvements					T
305	Collecting and Impounding					Γ
306	Lake, River and Other Intakes					Γ
307	Wells and Springs					Τ
308	Infiltration Galleries and					Τ
309	Supply Mains					Γ
310	Power Generation Equipment					Г
311	Pumping Equipment					Г
320	Water Treatment Equipment					
330	Distribution Reservoirs and					Γ
331	Transmission and Distribution	86,260	58		2	28
333	Services					Г
334	Meters and Meter Installations	22,897	70		1/	0
335	Hydrants		26		3	29
339	Other Plant and Miscellaneous	13,806	0			Γ
340	Office Furniture and Equipment	247	46		4	46
341	Transportation Equipment					Ī
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					Г
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WAT	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 123,761	\$ 554	- \$	\$ 554	4
						<u> </u>
* Sne	Specify nature of transaction					1

Specify nature of transaction.
Use () to denote reversal entries.
Note: Other credits to correct rounding within sub-accounts

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

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

ACCOUNT NAME (b) Organization Franchises 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 Distribution Reservoirs and Standpipes Iransmission and Distribution Services Meters and Meter Installations Hydrants Other Plant / Miscellaneous Equipment Transportation Equipment Tr	ACCT		i d	ASSOCIATED SALVAGE	ASSOCIATED COST	TOTAL	BALANCE AT END
Ses \$	NO.	ACCOUNT NAME (b)	RETIRED (9)	INSURANCE (h)	REMOVAL (i)	(g-h+i)	(c+f-j) (k)
Ses Ses Ses Ses Ses Ses Ses Ses Ses Ses	301				1		\$ 751
ent ent est est est est est est est est est es	302	Franchises					
Description of the control of the co	304	Structure and Improvements					
ent ent \$	302	Collecting and Impounding Reservoirs					
ent ent \$	306	Lake, River and Other Intakes					
ent ent	307	Wells and Springs					
ent ent	308	Infiltration Galleries and Tunnels					
ent ent	309	Supply Mains					
ent ent	310	Power Generation Equipment					
ent	311	Pumping Equipment					
ent ent	320	Water Treatment Equipment					
ent	330	Distribution Reservoirs and Standpipes					
ent = = = = = = = = = = = = = = = = = = =	331	Transmission and Distribution					86,318
ent	333	Services					
### The state of t	334	Meters and Meter Installations					22,967
### Part	335	Hydrants					26
\$ - \$	339						13,806
- \$ - \$	340	Office Furniture and Equipment					293
\$ - \$	341	Transportation Equipment					
\$ - \$	342	Stores Equipment					
\$ - \$	343	Tools, Shop and Garage Equipment					
\$ - \$	344	Laboratory Equipment					
\$ -	345	Power Operated Equipment					
\$ -	346	Communication Equipment					
\$\frac{1}{5}	347	Miscellaneous Equipment					
\$ - \$	348	Other Tangible Plant	,				
	TOTAL WA	ATER ACCUMULATED DEPRECIATION	υ .	5	-	⊕	\$ 124,315

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

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

YEAR OF REPORT December 31, 2002

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 2,400
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)	-	
Total Contributions In Aid of Construction		\$ 2,400

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

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

	T	
DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 90,041
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 90,041

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

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

YEAR OF REPORT December 31, 2002

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 11,129
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or	W-8(a)	
Contractor Agreements in cash or property Total Credits	W-8(b)	
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 Explain all Debits charged to Account 271 during the year below:	showing how the amour	nt is determined.

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

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 23,513
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 23,513

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

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

YEAR OF REPORT December 31, 2002

DESCRIPTION (a)	REFERENCE (b)	WATER (b)
Balance First of Year		\$ 19,903
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 19,903

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

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

Rosalee Oaks / Polk

YEAR OF REPORT **December 31, 2002**

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>\$</u>	<u>\$</u>
Total Credits			N/A

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

DESCRIPTION DESCRIPTION	WATER
(a)	(b)
Balance first of year	\$ 135
Debits during year: Accruals charged to Account Other Debits (specify):	109
Total debits	109
Credits during year (specify): Rounding	(1)
Total credits	(1)
Balance end of year	\$ 245

UTILITY NAME: Crystal River Utilities, In
--

SYSTEM NAME / COUNTY:

The Woods / Sumter

YEAR OF REPORT December 31, 2002

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 53,744
Debits during year: Accruals charged to Account Other Debits (specify):	4,205
Total debits	4,205
Credits during year (specify):	
Total credits	
Balance end of year	\$ 57,949

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

Ravenswood / Lake

YEAR OF REPORT **December 31, 2002**

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

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

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

DESCRIPTION	l v	VATER
(a)		(b)
Balance first of year	\$	10,731
Debits during year: Accruals charged to Account Other Debits (specify):		226
Total debits		226
Credits during year (specify): Rounding		1
Total credits		1
Balance end of year	\$	10,956

UTILITY NAME:	Crystal R	iver Utilities,	Inc
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SYSTEM NAME / COUNTY:

Haines Creek / Lake

YEAR OF REPORT December 31, 2002

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>\$</u>	
Total Credits			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 15,590
Debits during year: Accruals charged to Account Other Debits (specify):	623
Total debits	623
Credits during year (specify):	
Total credits	
Balance end of year	\$ 16,213

UTILITY NAME: Crystal River Utilities, Inc

SYSTEM NAME / COUNTY:

Lake Osborne / Palm Beach

YEAR OF REPORT December 31, 2002

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>\$</u>	
Total Credits			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION	WATER
(a)	(b)
Balance first of year	\$ 13,876
Debits during year: Accruals charged to Account Other Debits (specify):	906
Total debits	906
Credits during year (specify):	
Total credits	
Balance end of year	\$ 14,782

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

WATER CIAC SCHEDULE "B"

DESCRIPTION (2)	INDICATE "CASH" OR "PROPERTY"	WATER
(a)	(b)	(c)
N/A		
	-	
		·
Total Credits		N/A

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

CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPE		DURING THE YEAR
	INDICATE	
	"CASH" OR	
DESCRIPTION	"PROPERTY"	WATER
(a)	(b)	(c)
(4)	(5)	(6)
NI/A		
N/A		\$ -
		·
		·
,		
7		
		-
Total Credits		<u> </u>

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

WATER CIAC SCHEDULE "B"

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		\$ -
	-	
,		
·		
Total Credits		<u>-</u>

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

WATER CIAC SCHEDULE "B"

The state of the s		JORNA THE TEAK
	INDICATE	
	"CASH" OR	
DESCRIPTION		14/4 755
	"PROPERTY"	WATER
(a)	(b)	(c)
		1
A1/A		
N/A		<u>\$</u>
		1
	1	
		l
·		
	-	
	a.	
·		1

Total Cradite		c .
Total Credits		\$ -
		•

UTILITY NAME	: Crystal	River l	Jtilities,	Inc

SYSTEM NAME / COUNTY: Lake Osborne / Palm Beach

YEAR OF REPORT December 31, 2002

WATER CIAC SCHEDULE "B"

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

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

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
(.,	Water Sales:	(6)	(-)	(0)
460	Unmetered Water Revenue			
461.1	Metered Water Revenue: Metered Sales to Residential Customers		00	¢ 40.704
		90	90	\$ 13,764
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	90	90	13,764
	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	90	13,764
	Other Water Revenues:	<u> </u>		
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			145
	Total Other Water Revenues			\$ 145
	Total Water Operating Revenues			\$ 13,909

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

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

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS	AMOUNTS
(a)	(b)	(c)	(d)	(e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	63	62	<u>\$ 18,447</u>
461.2	Metered Sales to Commercial Customers			
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	63	62	18,447
	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	63	62	18,447
	Other Water Revenues:			
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			445
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 445
	Total Water Operating Revenues			\$ 18,892

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

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

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS	AMOUNTS
(a)	(b) Water Sales:	(c)	(d)	(e)
460	Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	40	41	11,873
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	40	41	11,873
	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	40	41	11,873
	Other Water Revenues:			
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			50
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 50
Total Water Operating Revenues NA - sold to Charlotte County			\$ 11,923	

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

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

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue		`	
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	102	. 105	\$ 20,073
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	102	105	20,073
	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	102	105	20,073
100	Other Water Revenues:			
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			340
472	Rents From Water Property			
473	Interdepartmental Rents Other Water Revenues			
474	Other water Revenues			
Total Other Water Revenues			\$ 340	
Total Water Operating Revenues			\$ 20,413	

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

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

YEAR OF REPORT **December 31, 2002**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue	(0)	(4)	(6)
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	466	467	\$ 108,682
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	466	467	108,682
	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	466	467	108,682
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
470	Miscellaneous Service Revenues			4.000
472	Rents From Water Property			1,020
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 1,020
Total Water Operating Revenues			\$ 109,702	

^{*} 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, 2002

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	\$ 3,574	\$ -	\$ 3,574
603	Salaries and Wages - Officers, Directors and Majority Stockholders	<u> </u>	*	<u> </u>
604	Employee Pensions and Benefits	692		
610	Purchased Water			
615	Purchased Power	397		
616	Fuel for Power Purchased			
618	Chemicals	134		
620	Materials and Supplies	744		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	1,016		
633	Contractual Services - Legal		 	
634	Contractual Services - Mgt. Fees	65		
635	Contractual Services - Testing	824		
636	Contractual Services - Other	1,554		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	1,846		
656	Insurance - Vehicle			*************************************
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense	21		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther			
670	Bad Debt Expense	167		
675	Miscellaneous Expenses	107		
	Total Water Utility Expenses	\$ 11,141		\$ 3,574

 UTILITY NAME:
 Crystal River Utilities, Inc

 SYSTEM NAME /
 COUNTY:
 Rosale

Rosalee Oaks/Polk

YEAR OF REPORT December 31, 2002

WATER EXPENSE ACCOUNT MATRIX

.3 WATER	.4 WATER	.5 TRANSMISSION	.6 TRANSMISSION	.7	.8
TREATMENT	TREATMENT	& DISTRIBUTION		CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$ -	\$ -	\$ -	\$ -	\$ -	-
***************************************					692
397					The state of the s
134					
	235		509		
					1,016
					65
824					
	865			689	
				1,846	
**					21
				167	
and Control of the C		(*) 10 July 12 Wash water (*) 20 July	nasturite – Silvinik kundikinden		107
\$ 1,355	\$ 1,100		\$ 509	\$ 2.702	\$ 4.004
* 1,000	Ψ 1,100		ψ 509	\$ 2,702	\$ 1,901

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	\$ 11,199	\$ 11,199	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders		-	
604	Employee Pensions and Benefits	2,167		
610	Purchased Water			
615	Purchased Power	908	-	
616	Fuel for Power Purchased			
618	Chemicals	776		
620	Materials and Supplies	883	53	
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	323		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	49		
635	Contractual Services - Testing	513		
636	Contractual Services - Other	1,403		****
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense		^	
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission ExpOther		i kanada da arka arka ar 1966 da 1971 bili da 1971 bili da 1971 bili da 1971 bili da 1971 bili da 1971 bili da	
670	Bad Debt Expense	191		
675	Miscellaneous Expenses	63		
	Total Water Utility Expenses	\$ 18,475	\$ 11,252	

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

YEAR OF REPORT December 31, 2002

WATER EXPENSE ACCOUNT MATRIX

WATER TREATMENT EXPENSES - OPERATIONS (I) WATER TREATMENT EXPENSES - OPERATIONS (I) TRANSMISSION EXPENSES - OPERATIONS (II) TRANSMISSION EXPENSES - OPERATIONS (III) CUSTOMER ACCOUNTS EXPENSES - EXPENSES (IV) ADMINISTRATIVE & GORRAL EXPENSES (IV) 908 \$						
TREATMENT EXPENSES-OPERATIONS OPERATIONS (f) S	.3	.4	.5	.6	.7	.8
EXPENSES-OPERATIONS (g) EXPENSES-OPERATIONS (h) EXPENSES-MAINTENANCE (i) EXPENSES (k) \$					QUOTOMER	A DAMBUGTO 4
OPERATIONS (f) MAINTENANCE (f) OPERATIONS (h) MAINTENANCE (i) EXPENSES (k) \$						
(f) (g) (h) (i) (j) (k) S - S - S - S - S - S - S - S - S - S						
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		=	L .			
908 776 830 323 513 893 510 191 63	(1)	(9)	(n)	(1)	U)	(K)
908 776 830 323 513 893 510 191 63	s -	\$ -	\$ -	\$ -	s -	 \$ -
908 776 830 323 513 893 510 510 191 63						<u>*</u>
908 776 830 323 513 893 510 510 191 63					•	
908 776 830 323 513 893 510 510 191 63						2.167
776 830 323 49 513 893 510 191 63						
830 513 893 510 191 63	908					
830 513 893 510 191 63			****			
830 513 893 510 191 63	776					
323 323 49 513 893 510 ——————————————————————————————————				830		
513 893 510 510 510 510 510 510 510 510 510 510						
513 893 510 510 510 510 510 510 510 510 510 510			*			
513 893 510					****	323
513 893 510						40
893	512					49
		902			540	
63		093		-	510	
63						
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63			No. 10 Company of the			
					191	
\$ 2,197 \$ 893 \$ 830 \$ 701 \$ 2,602						63
\$ 2,197 \$ 893 \$ 830 \$ 701 \$ 2,602						
	\$ 2,197	\$ 893		\$ 830	\$ 701	\$ 2,602

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

YEAR OF REPORT December 31, 2002

WATER UTILITY EXPENSE ACCOUNTS

		<u> </u>		
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	¢ 6.507	¢ 2755	¢
603	Salaries and Wages - Employees Salaries and Wages - Officers,	\$ 6,597	\$ 3,755	<u> </u>
	Directors and Majority Stockholders			
604	Employee Pensions and Benefits	509		
610	Purchased Water			
615	Purchased Power	765		
616	Fuel for Power Purchased			
618	Chemicals	130		
620	Materials and Supplies	70		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	194		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	58		
635	Contractual Services - Testing	464		
636	Contractual Services - Other	1,561		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	877	-	
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			partition and the Section of the Sec
670	Bad Debt Expense	158		
675	Miscellaneous Expenses	40	person of the first legal of the control of the self-first	THE TOTAL HATE VEHICLE IN THE
	Total Water Utility Expenses	\$ 11,423	\$ 3,755	

This Schedule not applicable since system sold to Charlotte County.

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

Ravenswood / Lake

YEAR OF REPORT December 31, 2002

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>	\$ -	\$	\$ -	\$ 2,842
				-	,
					509
765					
130	70				
					194
					58
464	1,239			322	
				877	
				158	40
\$ 1,359	\$ 1,309			\$ 1,357	\$ 3,643

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 7,222	\$ 4,111	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	7,,222		
604	Employee Pensions and Benefits	558		
610	Purchased Water			
615	Purchased Power	1,029		
616	Fuel for Power Purchased			
618	Chemicals	254		
620	Materials and Supplies	70		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	147		444,444
635	Contractual Services - Testing	464		
636	Contractual Services - Other	1,284		
641	Rental of Building/Real Property			
642	Rental of Equipment	64		
650	Transportation Expense	738		***************************************
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		n ne el lado i labores el 1915, españole San	n er er skandett av til sattett ståret i 1990 til skald I
670	Bad Debt Expense	197		
675	Miscellaneous Expenses	105	er er geler i de de geler er	esaket titl av eller i kliga, elder valte
	Total Water Utility Expenses	\$ 12,132	\$ 4,111	

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

Haines Creek / Lake

YEAR OF REPORT December 31, 2002

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,111
	J		<u> </u>		<u> </u>
					558
1,029					336
254	70	5			
464					147
464	410			874	
	64			738	
				197	105
\$ 1,747	\$ 544			\$ 1,809	\$ 3,921

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

YEAR OF REPORT December 31, 2002

WATER UTILITY EXPENSE ACCOUNTS

		<u> </u>		
ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees		\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			<u> </u>
604	Employee Pensions and Benefits			
610	Purchased Water	88,978	88,978	
615	Purchased Power			
616	Fuel for Power Purchased			
618	Chemicals	***************************************		
620	Materials and Supplies	2,426	35	,
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	2,213		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	671		
635	Contractual Services - Testing	546		
636	Contractual Services - Other	21,425	10,951	
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case			
667	Regulatory Commission ExpOther		n i pastoria potenzaj la Slata obisti ali m	te da esta destador de la Alemánia de Calenda.
670	Bad Debt Expense	646		
675	Miscellaneous Expenses	1,017		[보기보기 에 등 1 시. 기기 - 1 시장보기하였다.
	Total Water Utility Expenses	\$ 117,922	\$ 99,964	

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

YEAR OF REPORT December 31, 2002

WATER EXPENSE ACCOUNT MATRIX

.3 WATER	.4 WATER	.5 TRANSMISSION	.6 TRANSMISSION	.7	.8
TREATMENT	TREATMENT		& DISTRIBUTION	CUSTOMER	ADMINISTRATIVE
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	& GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
```	(0)			U/	(,
\$	\$	\$ -	\$ -	\$ -	\$ -
					The second of the control of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of t
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		-	2,391		
	-	. :			2,213
					671
546					
				10,474	
				u	
	res es esperantes en la coma de la compaña d				
				646	
	Michigan And Andrew States (1997)	1 내 Ng 11 보통하는 다양을 모양했다			1,017
					.,- ,,
\$ 546			\$ 2,391	\$ 11,120	\$ 3,901
<u> </u>			<del>-</del> 2,001	<del>-</del> 11,120	<del></del>
					·

<b>UTILITY NAME:</b>	Crystal River Utilities, Inc

SYSTEM NAME / COUNTY:

Rosalee	Oaks /	Polk	

YEAR OF REPORT December 31, 2002

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		318	16	302	228	
February		328	16	312	342	
March		415	21	394	223	
April		406	20	386	472	
May .		322	16	306	346	
June		175	9	166	241	
July		207	10	197	126	
August		206	10	196	406	
September		161	8	153	181	
October		241	12	229	143	
November		144	7	137	189	
December		150	8	142	230	
Total for year	N/A	3,073	153	2,920	3,127	
Vendor Point of deliver If Water is sold to	If water is purchased for resale, indicate the following:  Vendor  N/A  Point of deliver  N/A  If Water is sold to other water utilities for redistribution, list names of such					
utilities below:	N/A					

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

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

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		424	21	403	316	
February	***************************************	325	16	309	246	
March		384	19	365	226	
April		362	18	344	288	
May		467	23	444	250	
June		218	11	207	233	
July	·	272	14	258	147	
August		314	16	298	160	
September		286	14	272	195	
October		450	23	427	194	
November		286	14	272	362	
December		250	13	237	196	
Total for year		4,038	202	3,836	2,813	
If water is purchased for resale, indicate the following:  Vendor  N/A  Point of deliver  N/A						
If Water is sold to other water utilities for redistribution, list names of such utilities below:  N/A						

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

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

Ravenswood / Lake

YEAR OF REPORT **December 31, 2002** 

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		299	15	284	307	
February		270	14	256	272	
March		354	18	336	170	
April		426	21	405	424	
May		626	31	595	488	
June		270	14	256	437	
July		252	13	239	202	
August		250	13	237	244	
September		259	13	246	192	
October		300	15	285	241	
November		291	15	276	242	
December		242	12	230	208	
Total for year	N/A	3,839	194	3,645	3,427	
If water is purchased for resale, indicate the following:  Vendor  N/A  Point of deliver  N/A						
If Water is sold to utilities below:	o other water utilities	for redistribution, list	names of such			

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

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

YEAR OF REPORT December 31, 2002

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		504		504	700
February		441		441	461
March		543		543	422
April		581		581	717
May		778		778	779
June		514		514	532
July		541		541	464
August		480		480	576
September		447		447	463
October		560		560	448
November		516		516	625
December		510		510	512
Total for year	***	6,415	-	6,415	6,699
If water is purchased for resale, indicate the following:  Vendor  City of Lakeland  Point of deliver  N/A  If Water is sold to other water utilities for redistribution, list names of such utilities below:  N/A					
	IV/A				

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

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

Lake Osborne / Palm Beach

YEAR OF REPORT **December 31, 2002** 

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 February	4,019 3,210		<u>201</u>	3,818 3,049	2,919 2,976	
March	4,392		220	4,172	3,577	
April	6,622		331	6,291	3,952	
May	6,884		344	6,540	4,496	
June	3,487		174	3,313	3,674	
July	3,919		196	3,723	2,430	
August	3,598		180	3,418	4,167	
September	3,862		193	3,669	3,298	
October	5,179		259	4,920	4,050	
November	4,426		221	4,205	4,907	
December	3,736		187	3,549	3,166	
Total for year	53,334		2,667	50,667	43,612	
If water is purcha	sed for resale, indica City of Lake Wortl	•				
Point of deliver	у	Michigan Drive				
If Water is sold to other water utilities for redistribution, list names of such utilities below:  N/A						
			~			

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

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

# WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	20,000					
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead					
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	):Chlorination					
LIME TREATMENT  Unit rating (i.e., GPM, pounds  per gallon):  N/A  Manufacturer  N/A						
	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 Riv	er Utilities, Inc	
SYSTEM NAME /	COUNTY:	Summit Chase / Sumter	

# WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 15,000						
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead					
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	: Aeration					
	LIME TREATMENT					
per gallon):	N/A	Manufacturer	N/A			
	FILTRAT	ION				
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 Riv	er Utilities, Inc	
SYSTEM NAME /	COUNTY:	Ravenswood / Lake	

# 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 TREA	ATMENT			
per gallon):	N/A	Manufacturer	N/A		
	FILTRA	TION			
Type and size of area:					
Pressure (in square feet):	N/A	Manufacturer	N/A		
Gravity (in GPM/square feet):	N/A	Manufacturer	N/A		

Note: System sold to charlotte county

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

# WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	20,00	<u>0</u>			
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Wellhead			
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):					
LIME TREATMENT  Unit rating (i.e., GPM, pounds					
per gallon):	N/A	Manufacturer			
	FILTRATION				
Type and size of area:					
Pressure (in square feet):	N/A	Manufacturer			
Gravity (in GPM/square feet):	N/A	Manufacturer			

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

YEAR OF REPORT December 31, 2002

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	Purchased	<u>i</u>	
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. CDM, pounds	LIME TRE	EATMENT	
Unit rating (i.e., GPM, pounds 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	/ COLINTY: Rosalee Oaks / Polk

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	90	90
5/8"	Displacement	1.0	-	
3/4"	Displacement	1.5	***************************************	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water Syster	m Meter Equivalents	90

# CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

- (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 =	350	gallons, divided by gallons per day days		
<u></u>	24.5	ERC's		

UTILITY	NAME:	Crystal	River	Utilities,	Inc

SYSTEM NAME / COUNTY: The Woods / Sumter

YEAR OF REPORT December 31, 2002

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	62	62
5/8"	Displacement	1.0		02
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 Syster	m Meter Equivalents	62

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

- (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 =	2,813	gallons, divided by		
	350	gallons per day		
	365	days		
		•		
	22.0	ERC's		

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

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	41	41
5/8"	Displacement	1.0		71
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 Syster	m Meter Equivalents	41

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

- (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 )

3	gallons, divided by gallons per day days	This schedule not applicable since system sold Charlotte County	to
26	6.8 ERC's		

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

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	105	105
5/8"	Displacement	1.0	<i>p</i> .	
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 Syste	m Meter Equivalents	105

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

- (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 = 6,699	gallons, divided by	
350	gallons per day	
365	days	
52.4	ERC's	
· .		

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	459	459
5/8"	Displacement	1.0	*	
3/4"	Displacement	1.5		
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water Syster	m Meter Equivalents	485

# CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

  ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

**ERC Calculation:** 

ERC =

43,612 gallons, divided by

350 gallons per day

<u>365</u> days

341.4 ERC's

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

Furnish information below for each system. A separate page should be supplied where necessary.
Present ERC's * that system can efficiently serve90
2. Maximum number of ERC's * which can be served90
Present system connection capacity (in ERC's *) using existing lines.  90
4. Future system connection capacity (in ERC's *) upon service area buildout.  90
5. Estimated annual increase in ERC's * . None
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?  No  N/A
7. Attach a description of the fire fighting facilities. None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
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 N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order of the DEP?  No
11. Department of Environmental Protection ID # FL5080239
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 based on the calculation on the bottom of Page W-13

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

	Furnish information below for each system	. A separate page should	d be supplied where necessary.
1. Pre	sent ERC's * that system can efficiently serve.	63	·
2. Ma	kimum number of ERC's * which can be served.	63	
3. Pre	sent system connection capacity (in ERC's *) us	sing existing lines.	63
4. Fu	ture system connection capacity (in ERC's *) up	on service area buildout.	63
5. Est	mated annual increase in ERC's * .	None	
6. Is tl	ne utility required to have fire flow capacity?  If so, how much capacity is required?	No N/A	
7. Att	ach a description of the fire fighting facilities.	None	
8. Des None	cribe any plans and estimated completion dates	s for any enlargements or	improvements of this system.
9. Wh	en did the company last file a capacity analysis r	report with the DEP?	N/A
10. If 1	he present system does not meet the requireme	ents of DEP rules:	
a.	Attach a description of the plant upgrade neces	ssary to meet the DEP ru	ıles.
b.	Have these plans been approved by DEP?	N/A	
C.	When will construction N/A		
d.	Attach plans for funding the required upgrading	<b>J</b> .	
e.	Is this system under any Consent Order of the	DEP?	No
11. De	partment of Environmental Protection ID #	FL 6600347	
12. Wa	ater Management District Consumptive Use Perr	mit#	Unknown
a.	Is the system in compliance with the requireme	ents of the CUP?	Yes
b.	If not, what are the utility's plans to gain complia	ance?	N/A

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

JTILITY NAME: _	Crystal Rive	r Utilities, Inc	
SYSTEM NAME /	COUNTY:	Ravenswood / Lake	

Furnish information below for each system. A separate page sho	ould be supplied where necessary.
Present ERC's * that system can efficiently serve	41
Maximum number of ERC's * which can be served	41 .
Present system connection capacity (in ERC's *) using existing lines.	41
Future system connection capacity (in ERC's *) upon service area buildo	ut. <u>41</u>
5. Estimated annual increase in ERC's * . 200	)
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.	
Describe any plans and estimated completion dates for any enlargements     None	or improvements of this system.
None	
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 DEP	rules.
b. Have these plans been approved by DEP?	N/A
c. When will construction begin?  N/A	
d. Attach plans for funding the required upgrading.	N/A
e. Is this system under any Consent Order of the DEP?	N/A
	IV/A
11. Department of Environmental Protection ID # FL 3351062	
12. Water Management District Consumptive Use Permit #	Unknown
a. Is the system in compliance with the requirements of the CUP?	Yes
b. If not, what are the utility's plans to gain compliance?	

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

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

Furnish information below for each system. A separate page sho	ould be supplied where necessary.
Present ERC's * that system can efficiently serve	5
2. Maximum number of ERC's * which can be served119	)
3. Present system connection capacity (in ERC's *) using existing lines.	119
4. Future system connection capacity (in ERC's *) upon service area buildo	ut. 119
Estimated annual increase i 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	or improvements of this system.
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 DEF	rules.
b. Have these plans been approved by DEP?	N/A
c. When will construction begin? N/A	
d. Attach plans for funding the required upgrading.	N/A
e. Is this system under any Consent Order of the DEP?	N/A
11. Department of Environmental Protection ID # FL 3350481	
12. Water Management District Consumptive Use Permit #	N/A
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 based on the calculation on the bottom of Page W-13

UTILITY NAME:	Crystal Rive	er Utilities, Inc
SYSTEM NAME !	COUNTY:	Lake Osborne / Palm Beach

Furnish information below for each system. A sepa	rate page should be supplied where necessary.
Present ERC's * that system can efficiently serve	485
2. Maximum number of ERC's * which can be served.	485
3. Present system connection capacity (in ERC's *) using exist	ing lines. 485
4. Future system connection capacity (in ERC's *) upon service	e area buildout. 485
Estimated annual increase in ERC's * . None	
6. Is the utility required to have fire flow capacity?  No  N/A	
7. Attach a description of the fire fighting facilities. None	
Describe any plans and estimated completion dates for any     None	enlargements or improvements of this system.
None	
When did the company last file a capacity analysis report wi	th the DEP? N/A
3. When did the company last life a capacity analysis report wi	in the DEF! NA
10. If the present system does not meet the requirements of D	EP rules: N/A
a. Attach a description of the plant upgrade necessary to	meet the DEP rules.
b. Have these plans been approved by DEP?	N/A
c. When will construction begin? N/A	
d. Attach plans for funding the required upgrading.	N/A
e. Is this system under any Consent Order of the DEP?	N/A
11. Department of Environmental Protection ID # FL 4500	0768
12. Water Management District Consumptive Use Permit #	N/A
a. Is the system in compliance with the requirements of th	e CUP? Yes
b. If not, what are the utility's plans to gain compliance?	N/A

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

# WASTEWATER OPERATION SECTION

UTILITY NAME:	Crystal River Utilities, Inc	

#### WASTEWATER LISTING OF SYSTEM GROUPS

List belo	w the	name	of each	reporti	ng system	and its	certificate	number.	Those	systems	which	have	been	consolida	ed
under th	e sam	ie tariff	should	be ass	igned the	a group	number.	Each ind	ividual s	ystem wi	nich as	not b	een d	onsolidate	þ
should b	e assi	igned it	ts own !	group n	umber.										ı

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.

group number.  SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Possiloo Oaks / Polk	510-S	
Rosalee Oaks / Polk	310-5	1
The Woods / Sumter	441-S	2
·		
4.7		
		<del></del>
		<del></del>
*		<del></del>
		····

Rosalee Oaks / Polk

YEAR OF REPORT December 31, 2002

#### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	WASTEWATER UTILITY (d)					
101	Utility Plant In Service	S-4(a)	\$ 33,704				
	Less:						
	Nonused and Useful Plant (1)						
108.1	Accumulated Depreciation	S-6(b)	(4,075)				
110.1	Accumulated Amortization						
271	Contributions in Aid of Construction	S-7	(6,600)				
252	Advances for Construction	F-20					
	Subtotal		23,029				
272	Add: Accumulated Amortization of Contributions						
212	in Aid of Construction	S-8(a)	512				
	Subtotal		23,541				
	Plus or Minus:		,				
114	Acquisition Adjustments (2)	F-7					
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7					
	Working Capital Allowance (3)		6,210				
	Other (Specify): Completed Construction not Classified						
	WASTEWATER RATE BASE		\$ 29,751				
	UTILITY OPERATING INCOMES-3						
ACHIE	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)						

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

#### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)				
101	Utility Plant In Service	S-4(a)	\$ 121,139				
	Less:		, , , , , , , , , , , , , , , , , , , ,				
	Nonused and Useful Plant (1)						
108.1	Accumulated Depreciation	S-6(b)	(83,998)				
110.1	Accumulated Amortization						
271	Contributions in Aid of Construction	S-7	(61,142)				
252	Advances for Construction	F-20					
-	Subtotal		(24,001)				
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	56,843				
	Subtotal		32,842				
	Plus or Minus:						
114	Acquisition Adjustments (2)	F-7					
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7					
	Working Capital Allowance (3)		3,422				
	Other (Specify):						
	WASTEWATER RATE BASE		\$ 36,264				
	UTILITY OPERATING INCOME	S-3	\$ (17,024)				
EVED RAT	VED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate						

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

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

YEAR OF REPORT December 31, 2002

# **WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9	<b>\$</b> 19,277
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		19,277
401	Operating Expenses	S-10(a)	49,681
403	Depreciation Expense	S-6(a)	660
	Less: Amortization of CIAC	S-8(a)	(300)
	Net Depreciation Expense		360
406	Amortization of Utility Plant Acquisition Adjustment	F-7	·
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
	The trace and the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of		
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		867
408.11	Property Taxes		
408.12	Payroll Taxes		789
408.13	Other Taxes & Licenses		-
408	Total Taxes Other Than Income	~	1,656
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes	l	
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		51,697
	Utility Operating Income (Loss)		(32,420)
	Add Back:		
530	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (32,420)

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

# **WASTEWATER OPERATING STATEMENT**

ACCT. NO.	ACCOUNT NAME	REF. PAGE	WASTEWATER UTILITY
(a)	(b)	(c)	(d)
400	UTILITY OPERATING INCOME Operating Revenues		45.000
530	Less: Guaranteed Revenue and AFPI		\$ 15,323
330	Less. Guaranteed Revenue and AFPI	5-9	
	Net Operating Revenues	-	15,323
401	Operating Expenses	S-10(a)	27,379
403	Depreciation Expense	_ S-6(a)	6,800
	Less: Amortization of CIAC	S-8(a)	(3,656)
	Net Depreciation Expense		3,144
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
101	A union account Expones (Guior unan Girio)	1.0	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		690
408.11	Property Taxes		
408.12	Payroll Taxes		1,134
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		1,824
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		32,347
	Utility Operating Income (Loss)		(17,024)
	Add Back:		
530	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (17,024)

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

**WASTEWATER UTILITY PLANT ACCOUNTS** 

	ICYM	LVVAILE OILLLI	PLAIN ACCOUNTS		
ACCT.		PREVIOUS			CURRENT
NO. (a)	ACCOUNT NAME (b)	YEAR (c)	ADDITIONS (b)	RETIREMENTS (e)	YEAR
351	Organization	\$ 3,947	- \$	- \$	\$ 3.947
352	Franchises				
353	Land and Land Rights				
354	Structure and Improvements		3.568		3.568
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	7,484	1,067		8.551
362	Special Collecting Structures				
363	Services to Customers	1,599			1.599
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	2,379	6,584		8,963
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and				
	Distribution System				
380	Treatment & Disposal Equipment	1,839	4,955		6,794
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	17 530	\$ 16 174	,	33 704
JOTE: A	Any adjustments made to reclassify property from one account to any	another must be footnoted			

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

Note (1) Adjust prior year balance

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

	.7	GENERAL	PLANT			- -																	T			31									31	
	.6 RECLAIMED	WASTEWATER	PLANT		·																														<u>'</u>	
	.5 RECLAIMED	WASTEWATER	PLANT (k)			- <del>9</del>																							-						<u>-</u>	
MATRIX	.4 TREATMENT	AND DISPOSAL	PLANT (j)			<u>σ</u>																6,794													\$ 6,794	
WASTEWATER UTILITY PLANT MATRIX	wi	SYSTEM PUMPING	PLANT (i)			• •												8,963																	\$ 8,963	
WASIEWAIE	<b>c</b> i	COLLECTION	PLANT (h)			-	3,568			8,551		1,599																							\$ 13,718	
	ri	INTANGIBLE	PLANT (g)	\$ 3,947																															\$ 4,198	
			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 Equipmen	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	i otai wastewater Plant	
		ACCT.	NO. (a)			353														375										394				398		

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

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

**WASTEWATER UTILITY PLANT ACCOUNTS** 

YEAR OF REPORT December 31, 2002

ACCT.		PREVIOUS			CIIRRENT
NO. (a)	ACCOUNT NAME (b)	YEAR (c)	ADDITIONS (d)	RETIREMENTS	YEAR
351	Organization	\$ 11.134	- *	÷	4 11 134
352	Franchises				
353	Land and Land Rights	7.500			7 500
354	Structure and Improvements				0001
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity		3.375		3 375
362	Special Collecting Structures				0,00
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment		3,554		3 554
374	Reuse Distribution Reservoirs				. 22/2
375	Reuse Transmission and				
	Distribution System				
380	Treatment & Disposal Equipment		3,455		3.455
381	Plant Sewers		837		26:75
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	90,757			90,757
390	Office Furniture & Equipment	100			100
	Transportation Equipment				
	Stores Equipment				
	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
	Miscellaneous Equipment				
	Other Tangible Plant				
	Total Wastewater Plant	\$ 109,918	\$ 11,221	-	\$ 121,139
L					

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			· •	7																		100										100
	.6 RECLAIMED	WASTEWATER DISTRIBUTION PLANT		₩	<del>)</del>																												4	Α
	.5 RECLAIMED	WASTEWATER TREATMENT PLANT (k)			·	<b>+</b>																											1	Д
r matrix	.4 TREATMENT	AND DISPOSAL PLANT (i)			\$ 7.500															2776	3,455	\\ \( \)	90.757											\$ 102,549
WASTEWATER UTILITY PLANT MATRIX	Υ	SYSTEM PUMPING PLANT (i)			- ←	Ε.											3,554																	\$ 5,554
WASTEWATE	.2	COLLECTION PLANT (h)			••				3,375																									\$ 5,5/5
	1'	INTANGIBLE PLANT (q)	\$ 11.134																															11,501
		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 Systems Treatment 8. Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant / Miscellaneous Equipmen	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant		i otal Wastewater Plant
		ACCT. NO. (a)	351	352	353	354	355		361		363				367	370	371		375	380							393	394			397			

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

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

YEAR OF REPORT **December 31, 2002** 

#### **BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

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

YEAR OF REPORT **December 31, 2002** 

#### **BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

	SILVE STATES OF ENTIRES IN S	THE POST OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE PERSON OF THE	DEI MEGENTAGIN		
TO A		BALANCE		4	TOTAL
S	ACCOUNT NAME	AI BEGINNING	ACCRIMIS	CREDITS	CKEDIIS (d + e)
(a)	(q)	(o)	(p)	(e)	(£)
351	Organization	\$ 231	\$ 158	<del>-</del>	\$ 158
352	Franchises	31	9		
354	Structure and Improvements		59		59
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	94	200		200
362	Special Collecting Structures				
363	Services to Customers	23	46		46
364	Flow Measuring Devices		-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	668	316		316
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	1,839	164		165
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	291	(291)		(291)
390	Office Furniture & Equipment	9	2		2
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
362	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total De	Total Depreciable Wastewater Plant in Service	3,414	099	\$	\$ 661
	_				
*	Specify nature of transaction.				

Specify nature of transaction.

Use ( ) to denote reversal entries. Note: Other credits to correct rounding

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

YEAR OF REPORT December 31, 2002

	ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)	S IN SEWER ACCU	MULATED DEPRECT	ATION (CONT'D)			
<b>₽</b>			SALVAGE	COST OF REMOVAL	TOTAL	BALANCE AT END	
	ACCOL	PLANI	AND INSURANCE	AND OTHER CHARGES	CHARGES (g-h+i)	OF YEAR (c+f-k)	-
(a)	(b)	(g)	(h)	<b>(E)</b>	9	(K)	
321	Organization	-	-	-	\$	\$ 389	T
352	Franchises						7.
354	Structure and Improvements					<u>/C</u>	Т
355	Power Generation Equipment						Т
360	Collection Sewers - Force						Т
361	Collection Sewers - Gravity					794	1
362	Special Collecting Structures						Т
363	Services to Customers					69	T
364	Flow Measuring Devices						Т
365	Flow Measuring Installations						Т
366	Reuse Services						Т
367	Reuse Meters and Meter Installations						T
370	Receiving Wells						Т
371	Pumping Equipment					1 215	T
374	Reuse Distribution Reservoirs					013/1	_
375	Reuse Transmission and Distribution System						_
380	Treatment & Disposal Equipment				r	2 004	_
381	Plant Sewers					00/3	7
382	Outfall Sewer Lines						_
389	Other Plant / Miscellaneous Equipment						_
390	Office Furniture & Equipment					0	Τ-
391	Transportation Equipment						_
392	Stores Equipment						_
393	Tools, Shop and Garage Equipment						Т
394	Laboratory Equipment						Т
395	Power Operated Equipment						Т
396	Communication Equipment						T-
397	Miscellaneous Equipment						Т
398	Other Tangible Plant						
Total D	Total Depreciable Wastewater Plant in Service	·	- \$	-	- \$	\$ 4,075	

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

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

	ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION	EWER ACCUMULATED	DEPRECIATION		
		BALANCE			
ACCT.	. •	BEGINNING		OTHER	CREDITS
9	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d + e)
e) į	(g)	(c)	(p)	(e)	(f)
25. 10.	Urganization	\$ 652	\$ 445	-	\$ 445
352		58	11		
354	Structure and Improvements				
355					
360					
361	Collection Sewers - Gravity		42		47
362					71
363					
364			0		
365					
366					
367					
370					
371			66		66
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380			115		115
381			28		28
382	Outfall Sewer Lines				
389		76,452	6,053		6,053
390	Office Furniture & Equipment	36	7		7
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total De	Total Depreciable Wastewater Plant in Service	\$ 77,198	\$ 008'9		\$ \$
<b>∵</b> ) *	Specify nature of transaction.				

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

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

YEAR OF REPORT December 31, 2002

		ANALYSIS OF ENTRIE	S IN SEWER ACCUMULATED DEPRECIATION (CONT'D)	<b>AULATED DEPRECI</b>	ATION (CONT'D)		
PLANT (9) (9) \$ \$  was a second or with the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control				SALVAGE	COST OF	TOTAI	BALANCE
S	ACCT.		PLANT	AND	AND OTHER	CHARGES	OF YEAR
\$ - \$  which is a second of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the cont	0 0 0	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-k)
ystem ystem	7		(6)	(h)	(i)	(j)	(k)
352 Franchises           354 Structure and Improvements           356 Collection Sewers - Force           361 Collection Sewers - Force           361 Collection Sewers - Gravity           362 Special Collection Structures           363 Services to Customers           364 Flow Measuring Devices           365 Flow Measuring Installations           366 Reuse Services           367 Flow Measuring Installations           368 Reuse Services           369 Reuse Services           370 Receiving Wells           371 Pumping Equipment           372 Reuse Distribution Reservoirs           373 Reuse Insex Transmission and Distribution System           380 Office Funiture & Equipment           381 Plant Sewers           382 Outfall Sewer Lines           389 Office Funiture & Equipment           391 Transportation Equipment           392 Stores Equipment           393 Flower Operated Equipment           394 Laboratory Equipment           395 Ower Operated Equipment           396 Communication Equipment           397 Miscellaneous Equipment           398 Other Tangible Plant		Organization	,	- \$	-	-	\$ 1,097
354 Structure and Improvements           355 Power Generation Equipment           360 Collection Sewers - Force           361 Collection Sewers - Force           362 Collection Sewers - Force           363 Special Collecting Structures           364 Every Measuring Devices           365 Reuse Services to Customers           366 Reuse Services           367 Reuse Meters and Meter Installations           368 Reuse Services           369 Reuse Services           370 Receiving Wells           371 Pumping Equipment           372 Reuse Transmission and Distribution System           373 Reuse Transmission and Distribution System           380 Tever Lines           381 Plant Sewers           382 Outfall Sewer Lines           383 Outfall Sewer Lines           380 Other Plant / Miscellaneous Equipment           391 Transportation Equipment           392 Stores Equipment           393 Tools, Shop and Garage Equipment           394 Laboratory Equipment           395 Power Operated Equipment           396 Communication Equipment           397 Miscellaneous Equipment           398 Other Tangible Plant           399 Other Tangible Plant		Franchises					69
355         Power Generation Equipment           360         Collection Sewers - Gravity           361         Collection Sewers - Gravity           362         Collection Sewers - Gravity           363         Special Collecting Structures           363         Services to Customers           364         Flow Measuring Devices           365         Flow Measuring Devices           366         Reuse Services           367         Reuse Devices           370         Receiving Wells           371         Pumping Equipment           372         Reuse Distribution Reservoirs           373         Reuse Distribution Reservoirs           374         Reuse Distribution Reservoirs           375         Reuse Distribution Requipment           380         Ireatment & Distribution System           381         Plant Sewer Lines           382         Outfall Sewer Lines           383         Outfall Sewer Lines           384         Inant Sewer Lines           385         Outfall Sewer Lines           386         Outfall Sewer Lines           387         Outfall Sewer Lines           388         Transportation Equipment           391		Structure and Improvements					
360         Collection Sewers - Force           361         Collection Sewers - Gravity           362         Collection Sewers - Gravity           363         Special Collecting Structures           363         Services to Customers           364         Flow Measuring Devices           365         Flow Measuring Devices           366         Reuse Services           367         Reuse Meters and Meter Installations           370         Receiving Wells           371         Pumping Equipment           373         Reuse Distribution Reservoirs           374         Reuse Distribution Reservoirs           380         Treatment & Disposal Equipment           381         Plant Sewers           382         Outfall Sewer Lines           383         Office Pulniture & Equipment           394         Laboratory Equipment           395         Power Cherated Equipment           396         Power Coperated Equipment           397         Receptory Equipment           398         Power Operated Equipment           399         Power Operated Equipment           399         Communication Equipment           399         Communication Equipment		Power Generation Equipment					
361 Collection Sewers - Gravity           362 Special Collecting Structures           363 Execial Collecting Structures           364 Eleva Measuring Devices           365 Flow Measuring Devices           365 Flow Measuring Installations           366 Reuse Services           367 Reuse Meters and Meter Installations           370 Receiving Wells           371 Pumping Equipment           372 Reuse Transmission and Distribution System           373 Reuse Transmission and Distribution System           380 Treatment & Disposal Equipment           381 Plant Sewer Irial           382 Outfall Sewer Irial           389 Office Furniture & Equipment           391 Transportation Equipment           392 Stores Equipment           393 Laboratory Equipment           394 Laboratory Equipment           395 Power Equipment           396 Communication Equipment           397 Miscellaneous Equipment           398 Communication Equipment           399 Miscellaneous Equipment           397 Miscellaneous Equipment           398 Other Tangible Plant		Collection Sewers - Force					
362 Special Collecting Structures           363 Services to Customers           364 Now Measuring Devices           365 Flow Measuring Devices           366 Reuse Services           367 Reuse Meters and Meter Installations           360 Reuse Distribution Reservoirs           371 Pumping Equipment           372 Reuse Distribution Reservoirs           373 Reuse Transmission and Distribution System           374 Reuse Distribution Reservoirs           375 Chear Equipment           380 Ortfall Sewer Lines           381 Plant Sewers           382 Outfall Sewer Lines           383 Office Furniture & Equipment           394 Laboratory Equipment           395 Cornes Equipment           396 Communication Equipment           397 Miscellaneous Equipment           398 Other Tangible Plant           397 Miscellaneous Equipment           398 Other Tangible Plant		Collection Sewers - Gravity					42
363         Services to Customers           364         Flow Measuring Devices           365         Flow Measuring Devices           366         Reuse Services           367         Reuse Meters and Meter Installations           370         Reuse Meters and Meter Installations           371         Pumping Equipment           372         Reuse Distribution Reservoirs           374         Reuse Transmission and Distribution System           380         Treatment & Disposal Equipment           381         Plant Sewer Lines           382         Outfall Sewer Lines           383         Other Plant / Miscellaneous Equipment           390         Office Furniture & Equipment           391         Transportation Equipment           392         Stores Equipment           393         Tools, Shop and Garage Equipment           394         Communication Equipment           395         Communication Equipment           396         Communication Equipment           397         Miscellaneous Equipment           398         Other Tangible Plant		Special Collecting Structures					
364 Flow Measuring Devices         365 Flow Measuring Installations         366 Reuse Services         367 Reuse Meters and Meter Installations         370 Receiving Wells         371 Pumping Equipment         372 Reuse Distribution Reservoirs         373 Reuse Transmission and Distribution System         374 Reuse Distribution Reservoirs         375 Reuse Transmission and Distribution System         380 Treatment & Disposal Equipment         381 Plant Sewer         382 Outfall Sewer Lines         389 Other Plant / Miscellaneous Equipment         390 Office Furniture & Equipment         391 Transportation Equipment         392 Stores Equipment         393 Tools, Shop and Garage Equipment         394 Laboratory Equipment         395 Power Operated Equipment         396 Communication Equipment         397 Miscellaneous Equipment         398 Other Tangible Plant		Services to Customers					
365 Flow Measuring Installations           366 Reuse Services           367 Reuse Meters and Meter Installations           370 Receiving Wells           371 Pumping Equipment           372 Reuse Distribution Reservoirs           373 Reuse Distribution Reservoirs           374 Reuse Distribution Reservoirs           375 Reuse Transmission and Distribution System           380 Treatment & Disposal Equipment           381 Plant Sewers           382 Outfall Sewer Lines           383 Other Plant / Miscellaneous Equipment           394 Office Furniture & Equipment           395 Stores Equipment           396 Communication Equipment           397 Roles, Shop and Garage Equipment           398 Communication Equipment           399 Newer Operated Equipment           396 Communication Equipment           397 Miscellaneous Equipment           398 Other Tangible Plant		Flow Measuring Devices		2			
366 Reuse Services           367 Reuse Meters and Meter Installations           367 Reuse Meters and Meter Installations           370 Receiving Wells           371 Pumping Equipment           372 Reuse Distribution Reservoirs           373 Reuse Distribution Reservoirs           380 Treatment & Distribution System           381 Plant Sewer Lines           382 Outfall Sewer Lines           389 Other Plant / Miscellaneous Equipment           390 Office Furniture & Equipment           391 Transportation Equipment           392 Stores Equipment           393 Tools, Shop and Garage Equipment           394 Laboratory Equipment           395 Power Operated Equipment           396 Communication Equipment           397 Miscellaneous Equipment           398 Other Tangible Plant		Flow Measuring Installations					
367Reuse Meters and Meter Installations370Receiving Wells371Pumping Equipment374Reuse Distribution Reservoirs375Reuse Distribution Reservoirs376Reuse Distribution Reservoirs377Reuse Distribution Reservoirs380Treatment & Distribution System381Plant Sewers382Outfall Sewer Lines389Other Plant / Miscellaneous Equipment390Office Furniture & Equipment391Transportation Equipment392Stores Equipment393Tools, Shop and Garage Equipment394Laboratory Equipment395Communication Equipment396Communication Equipment397Miscellaneous Equipment398Other Tangible PlantTotal Depreciable Wastewater Plant in Service		Reuse Services					
370Receiving Wells371Pumping Equipment374Reuse Distribution Reservoirs375Reuse Distribution Reservoirs375Reuse Transmission and Distribution System380Treatment & Disposal Equipment381Plant Sewers382Outfall Sewer Lines389Other Plant / Miscellaneous Equipment390Office Furniture & Equipment391Transportation Equipment392Stores Equipment393Tools, Shop and Garage Equipment394Laboratory Equipment395Communication Equipment396Communication Equipment397Miscellaneous Equipment398Other Tangible Plant		Reuse Meters and Meter Installations					
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           390 Office Furniture & Equipment           391 Transportation Equipment           392 Stores Equipment           393 Tools, Shop and Garage Equipment           394 Laboratory Equipment           395 Power Operated Equipment           396 Communication Equipment           397 Miscellaneous Equipment           398 Other Tangible Plant           398 Other Tangible Plant		Receiving Wells					
374Reuse Distribution Reservoirs375Reuse Transmission and Distribution System380Treatment & Disposal Equipment381Plant Sewers382Outfall Sewer Lines389Other Plant / Miscellaneous Equipment390Office Furniture & Equipment391Transportation Equipment392Stores Equipment393Tools, Shop and Garage Equipment394Laboratory Equipment395Power Operated Equipment396Communication Equipment397Miscellaneous Equipment398Other Tangible PlantTotal Depreciable Wastewater Plant in Service		Pumping Equipment					66
375Reuse Transmission and Distribution System380Treatment & Disposal Equipment381Plant Sewers382Outfall Sewer Lines389Other Plant / Miscellaneous Equipment390Office Furniture & Equipment391Transportation Equipment392Stores Equipment393Tools, Shop and Garage Equipment394Laboratory Equipment395Communication Equipment396Communication Equipment397Miscellaneous Equipment398Other Tangible PlantTotal Depreciable Wastewater Plant in Service		Reuse Distribution Reservoirs					
380Treatment & Disposal Equipment381Plant Sewers382Outfall Sewer Lines389Other Plant / Miscellaneous Equipment390Office Furniture & Equipment391Transportation Equipment392Stores Equipment393Tools, Shop and Garage Equipment394Laboratory Equipment395Communication Equipment396Communication Equipment397Miscellaneous Equipment398Other Tangible PlantTotal Depreciable Wastewater Plant in Service		Reuse Transmission and Distribution System					
381Plant Sewers382Outfall Sewer Lines389Other Plant / Miscellaneous Equipment390Office Furniture & Equipment391Transportation Equipment392Stores Equipment393Tools, Shop and Garage Equipment394Laboratory Equipment395Power Operated Equipment396Communication Equipment397Miscellaneous Equipment398Other Tangible PlantTotal Depreciable Wastewater Plant in Service		Treatment & Disposal Equipment					115
<ul> <li>382 Outfall Sewer Lines</li> <li>389 Other Plant / Miscellaneous Equipment</li> <li>390 Office Furniture &amp; Equipment</li> <li>391 Transportation Equipment</li> <li>392 Stores Equipment</li> <li>393 Tools, Shop and Garage Equipment</li> <li>394 Laboratory Equipment</li> <li>395 Power Operated Equipment</li> <li>396 Communication Equipment</li> <li>397 Miscellaneous Equipment</li> <li>398 Other Tangible Plant</li> <li>Total Depreciable Wastewater Plant in Service</li> </ul>		Plant Sewers					28
<ul> <li>389 Other Plant / Miscellaneous Equipment</li> <li>390 Office Furniture &amp; Equipment</li> <li>391 Transportation Equipment</li> <li>392 Stores Equipment</li> <li>393 Tools, Shop and Garage Equipment</li> <li>394 Laboratory Equipment</li> <li>395 Power Operated Equipment</li> <li>396 Communication Equipment</li> <li>397 Miscellaneous Equipment</li> <li>398 Other Tangible Plant</li> <li>Total Depreciable Wastewater Plant in Service</li> </ul>		Outfall Sewer Lines					
<ul> <li>390 Office Furniture &amp; Equipment</li> <li>391 Transportation Equipment</li> <li>392 Stores Equipment</li> <li>393 Tools, Shop and Garage Equipment</li> <li>394 Laboratory Equipment</li> <li>395 Power Operated Equipment</li> <li>396 Communication Equipment</li> <li>397 Miscellaneous Equipment</li> <li>398 Other Tangible Plant</li> <li>Total Depreciable Wastewater Plant in Service</li> </ul>		Other Plant / Miscellaneous Equipment					82,505
<ul> <li>391 Transportation Equipment</li> <li>392 Stores Equipment</li> <li>393 Tools, Shop and Garage Equipment</li> <li>394 Laboratory Equipment</li> <li>395 Power Operated Equipment</li> <li>396 Communication Equipment</li> <li>397 Miscellaneous Equipment</li> <li>398 Other Tangible Plant</li> <li>Total Depreciable Wastewater Plant in Service</li> </ul>		Office Furniture & Equipment					43
392 Stores Equipment 393 Tools, Shop and Garage Equipment 394 Laboratory Equipment 395 Power Operated Equipment 396 Communication Equipment 397 Miscellaneous Equipment 398 Other Tangible Plant Total Depreciable Wastewater Plant in Service	$\neg$	Fransportation Equipment					
393 Tools, Shop and Garage Equipment 394 Laboratory Equipment 395 Power Operated Equipment 396 Communication Equipment 397 Miscellaneous Equipment 398 Other Tangible Plant Total Depreciable Wastewater Plant in Service		Stores Equipment					
<ul> <li>394 Laboratory Equipment</li> <li>395 Power Operated Equipment</li> <li>396 Communication Equipment</li> <li>397 Miscellaneous Equipment</li> <li>398 Other Tangible Plant</li> <li>Total Depreciable Wastewater Plant in Service</li> </ul>		Tools, Shop and Garage Equipment					
395 Power Operated Equipment 396 Communication Equipment 397 Miscellaneous Equipment 398 Other Tangible Plant Total Depreciable Wastewater Plant in Service	394	_aboratory Equipment					
396 Communication Equipment 397 Miscellaneous Equipment 398 Other Tangible Plant Total Depreciable Wastewater Plant in Service		Power Operated Equipment					
397 Miscellaneous Equipment 398 Other Tangible Plant Total Depreciable Wastewater Plant in Service		Communication Equipment					
398 Other Tangible Plant  Total Depreciable Wastewater Plant in Service		Miscellaneous Equipment					
Total Depreciable Wastewater Plant in Service	_	Other Tangible Plant					
	Total De	preciable Wastewater Plant in Service			\$		\$ \$

<b>UTILITY NAME:</b>	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		\$ 6,600
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	·
Total Credits	-	
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 6,600

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

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

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

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

UTILITY NAME: Crystal River Utilities, Inc

SYSTEM NAME / COUNTY: Rosalee Oaks / Polk

YEAR OF REPORT December 31, 2002

# 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)
		<u>\$</u>	<u>\$</u>
Total Credits			N/A

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

ACCOUNT 2	
DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 212
Debits during year: Accruals charged to Account Other Debits (specify):	300
Total debits	300
Credits during year (specify):	
Total credits	
Balance end of year	\$ 512

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

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

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

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)		
Balance first of year	\$ 53,187	
Debits during year: Accruals charged to Account Other Debits (specify):	3,656	
Total debits	3,656	
Credits during year (specify):		
Total credits		
Balance end of year	\$ 56,843	

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

YEAR OF REPORT **December 31, 2002** 

## **WASTEWATER CIAC SCHEDULE "B"**

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

	INDICATE	
DECORIDATION	"CASH" OR	
DESCRIPTION	"PROPERTY"	WASTEWATER
(a)	(b)	(c)
None		\$ -
	·	
	****	
,	***************************************	
·		
		-
	***************************************	<del></del>
Total Credits		\$ -
		Ψ

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

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

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

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

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	WASTEWATER SALES			
	Flat Rate Revenues:		·	
521.1	Residential Revenues	***************************************	•	\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
⁻ 521.6	Other Revenues			
521	Total Flat Rate Revenues			
	Measured Revenues:			
522.1	Residential Revenues	90	90	\$ 19,277
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	90	19,277
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	90	90	\$ 19,277
	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	d or AFPI)		
	Total Other Wastewater Revenues	· · · · · · · · · · · · · · · · · · ·		\$

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

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

YEAR OF REPORT December 31, 2002

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues		-	
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			
	Total Wastewater Operating Revenues			\$ 19,277

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

ACCT. NO. (a)	DESCRIPTION (b)  WASTEWATER SALES	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
504.4	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
⁻ 521.6	Other Revenues			
521	Total Flat Rate Revenues			
	Measured Revenues:			
522.1	Residential Revenues	62	58	\$ 15,323
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	62	58	15,323
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	62	58	\$ 15,323
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property		W-1-1-10-10-10-10-10-10-10-10-10-10-10-10	
	Interdepartmental Rents		· · · · · · · · · · · · · · · · · · ·	
	Other Wastewater Revenues			
I	(Including Allowance for Funds Prudently Invested	l or AFPI)		
	Total Other Wastewater Revenues	,		\$ -

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

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

YEAR OF REPORT December 31, 2002

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			
	Total Wastewater Operating Revenues			\$ 15,323

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

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

WASTEWATER UTILITY EXPENSE ACCOUNTS

			7.	.2	ъ.	4.	.5	9.
			NOI TO TON	SOURCE OF	GNIGNIG	CNIGNII	TREATMENT &	TREATMENT &
ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	EXPENSES - OPERATIONS	EXPENSES -	EXPENSES - OPERATIONS	EXPENSES -	EXPENSES -	EXPENSES -
(a)	(q)	(c)	(p)	(e)	(f)	(B)	( <del>r</del> )	(i)
701	Salaries and Wages - Employees	\$ 10,318	- \$	<del>-</del>	- \$	- \$	\$ 5,888	\$
703	Salaries and Wages - Officers,							
	Directors and Majority Stockholders							
704	Employee Pensions and Benefits	801						
710	Purchased Sewage Treatment					18		
711	Sludge Removal Expense	4,340					4,340	
715	Purchased Power	1,916			2		1,916	
716	Fuel for Power Purchased							
718	Chemicals	2,077					2,077	
720	Materials and Supplies	3,976		3,930				46
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	443						
733	Contractual Services - Legal	74						
734	Contractual Services - Mgt. Fees	18,862						
735	Contractual Services - Testing	523					523	
736	Contractual Services - Other	4,581			1,005		2,887	
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	1,443						
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp.							
759	Insurance - Other							
760	Advertising Expense	21				50		
992	Regulatory Commission Expenses -							
	Amortization of Rate Case Expense							
292	Regulatory Commission ExpOther							
770	Bad Debt Expense	194						
2	Wisconal cods Expenses	711						
	Total Wastewater Utility Expenses	\$ 49,681	<del>د</del>	\$ 3,930	\$ 1,005	٠	\$ 17,631	\$ 46

UTILITY NAME: Crystal River Utilities, Inc SYSTEM NAME / COUNTY: Rosalee Oaks / POIK WASTEWATER UTILITY EXPENSE ACCOUNTS

				Š	Į,		Į,
		:	ģ	RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
		CUSTOMER	ADMIN &	TREATMENT	WAIEK	MAIEK	WAIER
ACCT.		ACCOUNTS	GENERAL	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -
(a) S	ACCOUNT NAME (b)	EXPENSE (j)	EXPENSES (k)	OPERATIONS (I)	MAINTENANCE (m)	OPERATIONS (n)	MAINTENANCE (0)
701	Salaries and Wages - Employees	- \$	\$ 4,430	- \$		8	- \$
703	Salaries and Wages - Officers,	7					
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits		801				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power			3			
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		443				
733	Contractual Services - Legal		74				
734	Contractual Services - Mgt. Fees		18,862				
735	Contractual Services - Testing						
736	Contractual Services - Other	689					
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense	1,443					
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						
759	Insurance - Other						
200	Advertising Expense		21				
992	Regulatory Commission Expenses -						Tir.
	Amortization of Rate Case Expense						
767	Regulatory Commission ExpOther						
770	Bad Debt Expense	194					
775	Miscellaneous Expenses		112				
	Total Wastewater Utility Expenses	\$ 2,326	\$ 24,743	· \$	٠ چ	\$	-
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UTILITY NAME: Crystal River Utilities, Inc SYSTEM NAME / COUNTY: The Woods / Sumter

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			COLLECTION	SOURCE OF	CNIGMITA	CNIGMII	TREATMENT &	TREATMENT &
ACCT.	HNICOCK	CURRENT	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -
(a)	ACCOON INDINE	(c)	OPERATIONS (d)	MAIN ENANCE (e)	OPERATIONS (f)	MAIN ENANCE (g)	OPERATIONS (h)	MAIN ENANCE (i)
701	Salaries and Wages - Employees	\$ 14,826	· \$	- <del>∽</del>	· \$	-	\$ 8,469	· \$
703	Salaries and Wages - Officers,							
	Directors and Majority Stockholders							
704	Employee Pensions and Benefits	1,152						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	883					883	
715	Purchased Power	2,147					2,147	
716	Fuel for Power Purchased							
718	Chemicals	1,137				76 (20 C) 1	1,137	
720	Materials and Supplies	1,295		1,153				142
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	323						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	49						
735	Contractual Services - Testing	206					206	
736	Contractual Services - Other	2,612			25		1,768	
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	1,812						
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							
220	Bad Debt Expense	174						
775	Miscellaneous Expenses	62						
	Total Wastewater Utility Expenses	\$ 27,379		\$ 1,153	\$ 25		\$ 15,311	\$ 142

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

	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (0)	\$							
	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	\$							
	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)							·	
SE ACCOUNTS	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (1)	٠ ھ							
WASTEWATER UTILITY EXPENSE ACCOUNTS	.8 ADMIN. & GENERAL EXPENSES (k)	\$ 6,357		303	49	300			62 \$ 8,243
WASTEWATE	.7 CUSTOMER ACCOUNTS EXPENSE (j)	ω				519	1,812		\$ 2,505
	ACCOUNT NAME (b)	Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits	Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals	Materials and Supplies Contractual Services - Engineering Contractual Services - Accounting	Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Testing	Contractual Services - Other Rental of Building/Real Property Rental of Equipment	Transportation Expense Insurance - Vehicle Insurance - General Liability Insurance - Workmens Comp.	Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission ExpOther	Bad Debt Expense Miscellaneous Expenses Total Wastewater Utility Expenses
	ACCT. NO. (a)	701	710 711 715 716	720 731 732	733 734 735	736 741 742	750 756 757 758 759	760	770

UTILITY NAME: Crystal River Utilities, Inc	YEAR OF REPORT
SYSTEM NAME / COUNTY: Rosalee Oaks / Polk	December 31, 2002

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	90	90
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		-
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		-
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Me	ter Equivalents		90

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

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

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

  ERC = ( 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 from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons pe

<b>NOTE:</b> Total gallons treated includes both treated and purchased treatn	NOT	TE:	Total	gallons	treated	includes	both	treated	and	purchased	treatme
-------------------------------------------------------------------------------	-----	-----	-------	---------	---------	----------	------	---------	-----	-----------	---------

ERC Calculation:				
	(	3,405,000	/ 365 days ) / 280 gpd =	33
		(total gallons treated)	<del>-</del>	

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

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

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)				
All Residential		1.0	58	58				
5/8"	Displacement	1.0						
3/4"	Displacement	1.5						
1"	Displacement	2.5						
1 1/2"	Displacement or Turbine	5.0						
2"	Displacement, Compound or Turbine	8.0						
3"	Displacement	15.0	**************************************					
3"	Compound	16.0						
3"	Turbine	17.5						
4"	Displacement or Compound	25.0						
4"	Turbine	30.0						
6"	Displacement or Compound	50.0						
6"	Turbine	62.5						
8"	Compound	80.0						
8"	Turbine	90.0						
10"	Compound	115.0						
10"	Turbine	145.0						
12"	Turbine	215.0						
	Total Wastewater System Meter Equivalents							

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

  ERC = ( 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 from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons pe

	١	ıc	)	Т	E:	Tota	l aal	lons	treated	includes	both	treated	and	purchased treatmen	t
--	---	----	---	---	----	------	-------	------	---------	----------	------	---------	-----	--------------------	---

ERC Calculation:				
	(	3,804,000	/ 365 days ) / 280 gpd =	37
		(total gallons treated)	-	

UTILITY NAME: Crystal River	
SYSTEM NAME / COUNTY:	Rosalee Oaks / Polk

## WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	55,000	
Basis of Permit Capacity (1)	AADF	 
Manufacturer	Custom	
Туре (2)	Extended Air	
Hydraulic Capacity	15,000	
Average Daily Flow	9,329	
Total Gallons of Wastewater Treated	3,405,000	
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.

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

## WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	45.000		
1 crimited dapacity	15,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Marolf	ŕ	
Type (2)	Extended Air		
Hydraulic Capacity	15,000		
Average Daily Flow	10,422		
Total Gallons of Wastewater Treated	3,804,000		
Method of Effluent Disposal	Percolation Ponds		,

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

⁽²⁾ Contact stabilization, advanced treatment, etc.

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

## OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
Present ERC's * that system can efficiently serve90
2. Maximum number of ERC's * which can be servec90
3. Present system connection capacity (in ERC's *) using existing line90
4. Future system connection capacity (in ERC's *) upon service area buildout. 90
5. Estimated annual increase in ERC's * . None - Built out
Describe any plans and estimated completion dates for any enlargements or improvements of this system.  None
<ul><li>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.</li><li>8. If the utility does not engage in reuse, has a reuse feasibility study been compNo</li></ul>
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reNo
If so, what are the utility's plans to comply with th N/A
10. When did the company last file a capacity analysis report with the DEP? None
11. If the present system does not meet the requirements of DEP rules:  a. Attach a description of the plant upgrade necessary to meet the DEP rules.  b. Have these plans been approved by DEP? N/A  c. When will construction begi N/A  d. Attach plans for funding the required upgradii N/A  e. Is this system under any Consent Order of th 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	

#### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
Present ERC's * that system can efficiently serve58
2. Maximum number of ERC's * which can be servec65
3. Present system connection capacity (in ERC's *) using existing line65
4. Future system connection capacity (in ERC's *) upon service area buildout. 65
5. Estimated annual increase in ERC's * . None - Built out
Describe any plans and estimated completion dates for any enlargements or improvements of this system.  None
<ul> <li>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.</li> <li>8. If the utility does not engage in reuse, has a reuse feasibility study been compNo</li></ul>
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reNo
If so, what are the utility's plans to comply with th N/A
10. When did the company last file a capacity analysis report with the DEP? None
11. If the present system does not meet the requirements of DEP rules:  a. Attach a description of the plant upgrade necessary to meet the DEP rules.  b. Have these plans been approved by DEP? N/A  c. When will construction begi N/A  d. Attach plans for funding the required upgradii N/A  e. Is this system under any Consent Order of tr 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