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Public Service Commission
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CLASS "A" OR "B"

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

ANNUAL REPORT

OF

WS090-04-AR
Elroy C. Grace
Commercial Utilities, Division of Grace and Company, Inc.
865 South Lane Avenue
Jacksonville, FL 32205-4420

Submitted To The

STATE OF FLORIDA



05 APR 20 PM 3:19
REGISTRATION DIVISION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED December 31, 2004

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**EXECUTIVE
SUMMARY**

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

CERTIFICATION OF ANNUAL REPORT


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

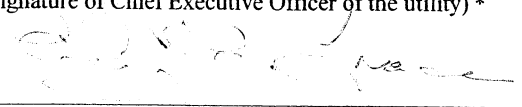
- | | | | |
|--|--------------------------------|----|---|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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 the financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
X	X	X	X

1.	2.	3.	4.



(Signature of Chief Executive Officer of the utility) *


(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2004

Commercial Utilities, Division of Grace and Company, Inc.
(Exact Name of Utility)

County:

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

865 SOUTH LANE AVENUE
JACKSONVILLE, FLORIDA 32205

Telephone: 904-781-0970

E Mail Address: N/A

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number N/A

Name and address of person to whom correspondence concerning this report should be addressed:

ELROY C. GRACE, PRESIDENT
GRACE & COMPANY, INC.
865 SOUTH LANE AVENUE
JACKSONVILLE, FLORIDA 32205

Telephone: 904-781-0970

List below the address of where the utility's books and records are located:

865 SOUTH LANE AVENUE
JACKSONVILLE, FLORIDA 32205

Telephone: 904-781-0970

List below any groups auditing or reviewing the records and operations:

N/A

Date of original organization of the utility:

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

Individual Partnership Sub S Corporation 1120 Corporation
[] [] [] [X]

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

Table with 2 columns: Name, Percent Ownership. Rows include ELROY C. GRACE (30%), WALTER E. GRACE (20%), FORBES D. GRACE (20%), ROBERT B. GRACE (30%).

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
--

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
ELROY C GRACE	PRESIDENT	GRACE & COMPANY, INC	GENERAL REGULATORY MATTERS

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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COMPANY PROFILE

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

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

A. Commercial Utilities was organized on April 1, 1974 and received Public Service Commission Certificate 164-S on June 4, 1975. Prior to the existence of Commercial Utilities and PCS certification, water and wastewater treatment was available to land tenants of Grace & Company, Inc. from existing company owned water and wastewater treatment plants. Our utility growth has been determined by normal growth and by a moratorium placed by the City of Jacksonville, FL on construction of new wastewater treatment facilities. On January 18, 1991, Commercial Utilities began purchasing water from the City of Jacksonville, FL but continued to distribute the water through the existing lines. On August 8, 1992, all of the wastewater collecting lines were connected to the Atlee Street wastewater pump station belonging to the City of Jacksonville, FL; however the responsibility of the lines and collection of wastewater remains with Commercial Utilities. By order No. PSC-97-94-FOF-WU, the commission acknowledged to the exempt status of the water division and cancelled Certificate NO. 219-W on January 27, 1997.

B. Wastewater

D. Commercial Utilities has two persons on premises to take care of line breaks, replacing of valves, etc. Major work is contracted out. Billing and contract functions are performed by two persons.

C. To provide quality wastewater service to the customers within our service area.

E. Currently our growth is somewhat static; however, future growth has been permitted. The City of Jacksonville, FL has recently extended their lines into property that we were led to believe was our certified territory.

F. Commercial Utilities proposes to reroute some collection lines to accommodate some land used changes.

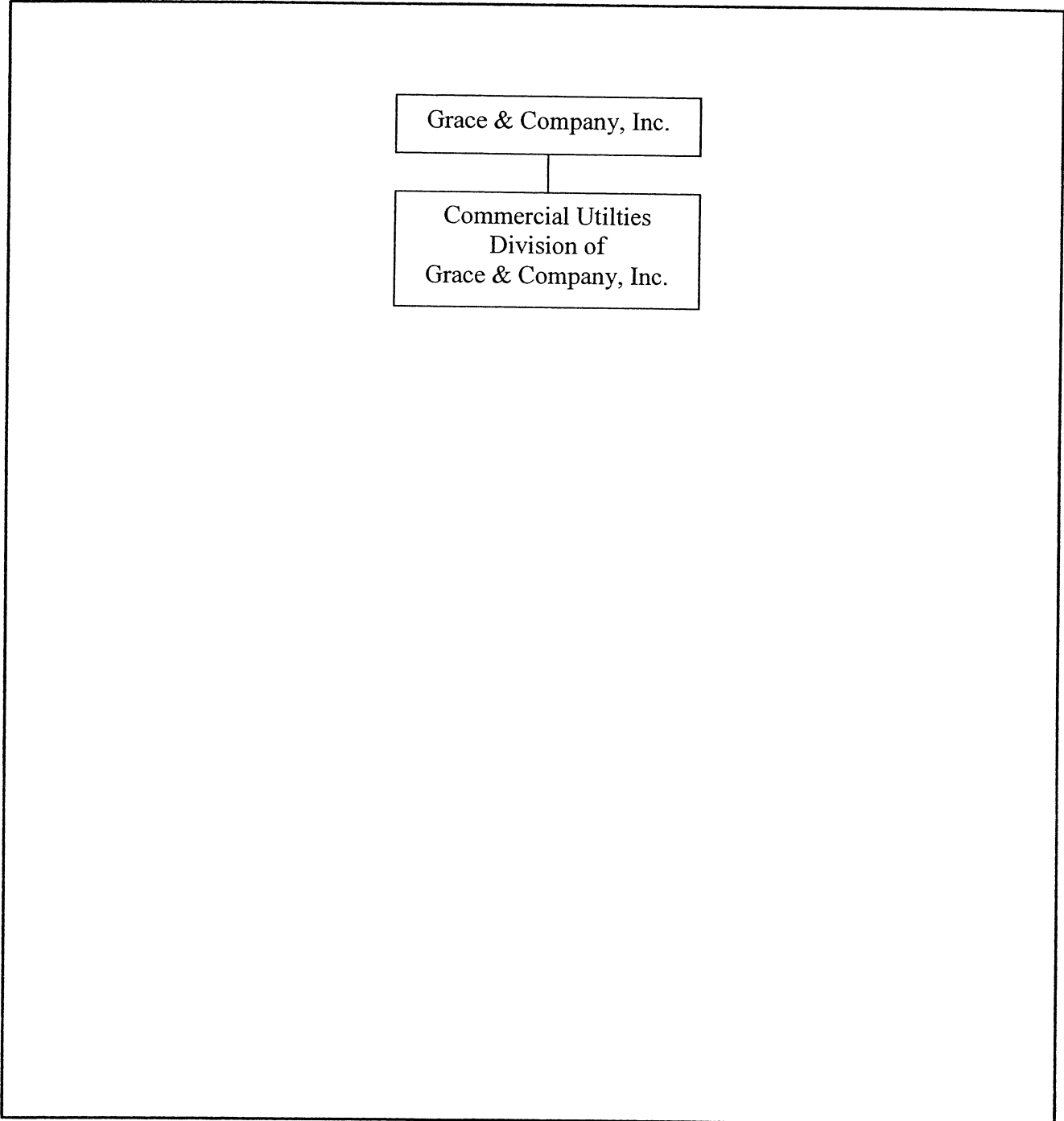
UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2004

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



UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
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COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
ELROY C. GRACE	PRESIDENT	25.00%	\$ 28,366
WALTER E. GRACE	VICE PRESIDENT	1.00%	0
FORBES D. GRACE	VICE PRESIDENT	1.00%	0
ROBERT B. GRACE	SECRETARY/TREAS	1.00%	0

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
ELROY C. GRACE	PRESIDENT	12	\$ 28,366
WALTER E. GRACE	VICE PRESIDENT	12	0
FORBES D. GRACE	VICE PRESIDENT	12	0
ROBERT B. GRACE	SECRETARY/TREAS	12	0

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

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

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
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AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business 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)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
ELROY C GRACE	GRACE & COMPANY	PRESIDENT	GRACE & COMPANY 865 SO LANE AVE
FORBES D GRACE	GRACE & COMPANY	CO-OWNER SERVICE DIRECTOR	GRACE & COMPANY 865 SO LANE AVE
WALTER E GRACE	GRACE & COMPANY	DIRECTOR	GRACE & COMPANY 865 SO LANE AVE
ROBERT B GRACE	GRACE & COMPANY	DIRECTOR	GRACE & COMPANY 865 SO LANE AVE

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

**BUSINESSES WHICH ARE A BY-PRODUCT, COPRO
RESULT OF PROVIDING WATER OR WAST**

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a re
This would include any business which requires the use of utility land and facilities. Examples of these types of bu
fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Ac
revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)
N/A	N/A	N/A
	\$	\$

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
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BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on 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, and 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	-material and supplies furnished
-computer services	-leasing of structures, land, and equipment
-engineering & construction services	-rental transactions
-repairing and servicing of equipment	-sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
GRACE & COMPANY	MANAGEMENT & ADMINISTRATIVE OVERSITE	OPEN		\$ 18703
GRACE & COMPANY	RENT OF PROPERTY	OPEN		14400

YEAR OF REPORT December 31, 2004
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PARTIES (Cont'd)

Transfer of Assets
follow:

Party or company.
Type of assets purchased, sold or transferred.
Bought or paid. Indicate purchase with "P" and sale with "S".
Date for each item reported.
Gain or loss for each item reported. (column (c) - column (d))
Fair market value for each item reported. In space below or in a supplemental basis used to calculate fair market value.

NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
N/A	\$ N/A	\$ N/A
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

BUSINESS TRANSACTIONS WITH RELATED I

Part II. Specific Instructions: Sale, Purchase and Tr

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
 - write-off of bad debts or loans
3. The columnar instructions f
 - (a) Enter name of related p
 - (b) Describe briefly the typ
 - (c) Enter the total received
 - (d) Enter the net book valu
 - (e) Enter the net profit or l
 - (f) Enter the fair market va
schedule, describe the b

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)
N/A	N/A	\$ N/A \$

**FINANCIAL
SECTION**

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 722,086	\$ 524,655
108-110	Less: Accumulated Depreciation and Amortization	F-8	327,119	252,118
Net Plant			\$ 394,967	\$ 272,537
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 394,967	\$ 272,537
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 127,068	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 127,068	\$ 0
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ 127,068	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 113,827	\$ 121,801
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 Uncollectible Accounts	F-11	6,376	
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material 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			\$ 120,203	\$ 121,801

* Not Applicable for Class B Utilities

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	_____	_____
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____	\$ _____
TOTAL ASSETS AND OTHER DEBITS			\$ <u>642,238</u>	\$ <u>394,338</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ _____	\$ _____
204	Preferred Stock Issued	F-15	_____	_____
202,205 *	Capital Stock Subscribed		_____	_____
203,206 *	Capital Stock Liability for Conversion		_____	_____
207 *	Premium on Capital Stock		_____	_____
209 *	Reduction in Par or Stated Value of Capital Stock		_____	_____
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		_____	_____
211	Other Paid - In Capital		_____	_____
212	Discount On Capital Stock		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	(26,110)	(79,615)
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		_____	_____
Total Equity Capital			\$ (26,110)	\$ (79,615)
LONG TERM DEBT				
221	Bonds	F-15	_____	_____
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	_____
224	Other Long Term Debt	F-17	_____	_____
Total Long Term Debt			\$ _____	\$ _____
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		6,376	_____
232	Notes Payable	F-18	_____	_____
233	Accounts Payable to Associated Companies	F-18	640,987	473,438
234	Notes Payable to Associated Companies	F-18	_____	_____
235	Customer Deposits		515	515
236	Accrued Taxes	W/S-3	9,668	_____
237	Accrued Interest	F-19	2,500	_____
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	_____	_____
Total Current & Accrued Liabilities			\$ 660,046	\$ 473,953

* Not Applicable for Class B Utilities

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	\$ _____	\$ _____
253	Other Deferred Credits	F-21	\$ _____	\$ _____
255	Accumulated Deferred Investment Tax Credits		\$ _____	\$ _____
Total Deferred Credits			\$ _____	\$ _____
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		\$ _____	\$ _____
263	Pensions and Benefits Reserve		\$ _____	\$ _____
265	Miscellaneous Operating Reserves		\$ _____	\$ _____
Total Operating Reserves			\$ _____	\$ _____
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 15,540	\$ _____
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	\$ (6,667)	\$ _____
Total Net C.I.A.C.			\$ 8,873	\$ _____
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 Accumulated Deferred Income Tax			\$ _____	\$ _____
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 642,809	\$ 394,338

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
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COMPARATIVE OPERATING STATEMENT

Revised

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 221,215	\$ 248,404
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 221,215	\$ 248,404
401	Operating Expenses	F-3(b)	\$ 169,168	\$ 194,815 210,203
403	Depreciation Expense:	F-3(b)	\$ 21,300	\$ 21,446
	Less: Amortization of CIAC	F-22	571	0
Net Depreciation Expense			\$ 20,729	\$ 21,446
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)	11,226	
408	Taxes Other Than Income	W/S-3	10,958	15,388
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 212,081	\$ 231,649 247,037
Net Utility Operating Income			\$ 9,134	\$ 16,755 1,367
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 9,134	\$ 16,755 1,367

* For each account. Column e should agree with Columns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ _____	\$ 248,404	\$ _____
\$ _____	\$ 248,404	\$ _____
\$ _____	\$ 210,203	\$ _____
_____	21,446	_____
	0	
\$ _____	\$ 21,446	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ _____	\$ 231,649	\$ _____
\$ _____	\$ 16,755	\$ _____
_____	_____	_____
_____	_____	_____
\$ _____	\$ 16,755	\$ _____

* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 9,134	\$ 16,755
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	304
421	Nonutility Income		46	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 46	\$ 304
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$	\$
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 30,000	\$ 30,000
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 30,000	\$ 30,000
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$	\$
NET INCOME			\$ (20,820)	\$ (12,941)

Explain Extraordinary Income:

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	\$ 524,655
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8		252,118
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22		
252	Advances for Construction	F-20		
Subtotal			\$	\$ 272,537
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		
Subtotal			\$	\$ 272,537
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			26,275
	Other (Specify): _____ _____ _____			
RATE BASE			\$	\$ 298,812
NET UTILITY OPERATING INCOME			\$	\$ (13,245)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				-4.43%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (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: Commercial Utilities, Division of Grace and Company, Inc.

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**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 172,666	39.03%	9.06%	3.54%
Preferred Stock				
Long Term Debt				
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)	269,714	60.97%	9.00%	5.49%
GRACE & COMPANY				
Total	\$ 442,380	100.00%		9.02%

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

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

Return on Equity:	<u>10.88%</u>
Rate of Return on Equity:	<u>PSC-93-0233-FOF-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

AFUDC rate:	_____ %
AFUDC rate:	_____

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

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

**SCHEDULE OF CAPITAL STRUCTURE ADJ
CONSISTENT WITH THE METHODOLOGY USED IN THE 1**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)
Common Equity	\$ 172666	\$	\$
Preferred Stock			
Long Term Debt			
Customer Deposits			
Tax Credits - Zero Cost			
Tax Credits - Weighted Cost			
Deferred Inc. Taxes			
Other (Explain)			
GRACE & COMPANY	269714		
Total	\$ <u>442380</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ _____	\$ 524,655	\$ _____	\$ 524,655
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ _____	\$ 524,655	\$ _____	\$ 524,655

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$	\$ 186,792	\$	\$ 186,792
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 21,446	\$	\$ 21,446
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):		43,880		43,880
TRANSFER FROM AMORTIZATION				
Salvage				
Other Credits (Specify):				
Total Credits	\$	\$ 140,327	\$	\$ 140,327
Debits during year:				
Book cost of plant retired		(75,001)		(75,001)
Cost of Removal				
Other Debits (specify):				
Total Debits	\$	\$ (75,001)	\$	\$ (75,001)
Balance end of year	\$	\$ 252,118	\$	\$ 252,118
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$	\$ 140,327	\$	\$ 140,327
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$	\$	\$	\$
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
TRANSFER TO ACC DEPRECIATION		140,327		140,327
Total Debits	\$	\$ 140,327	\$	\$ 140,327
Balance end of year	\$	\$	\$	\$

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
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)
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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): _____ _____	\$ _____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____
Total Other Special Deposits	\$ _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127**

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124):	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125):	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127):		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
Total Special Funds		\$ _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ _____

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	%	\$ _____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
Total		\$ _____

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____

Total Miscellaneous Current and Accrued Liabilities	\$ _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

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):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ _____	\$ _____
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ _____	\$ _____
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ _____	\$ _____
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ _____	\$ _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$
PREFERRED STOCK		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (26,110)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: UNKNOWN DEBIT	\$ (40,564)
	Total Debits:	\$ (40,564)
435	Balance Transferred from Income	\$ (12,941)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared	_____
438	Common Stock Dividends Declared	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ (79,615)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ (79,615)
Notes to Statement of Retained Earnings:		

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ _____

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): GRACE & COMPANY			\$ 473,438
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ 473,438

* 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)
	\$
Total	\$

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTERI DUF	
		ACCT. DEBIT (c)	
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$
_____	\$ _____		\$
_____	\$ _____		\$
_____	\$ _____		\$
Total Account 237.1	\$ _____		\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities			
Customer Deposits	\$ _____	427	\$
_____	\$ _____		\$
_____	\$ _____		\$
Total Account 237.2	\$ _____		\$
Total Account 237 (1)	\$ _____		\$
INTEREST EXPENSED:			
Total accrual Account 237		237	\$
Less Capitalized Interest Portion of AFUDC:			

Net Interest Expensed to Account No. 427 (2)			\$

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

**MISCELLANEOUS CURRENT AND ACCRUED LIAB
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)
Total Miscellaneous Current and Accrued Liabilities

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)
	\$	\$
Total	\$	\$

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ 15,540	\$ _____	\$ 15,540
Add credits during year:	\$ _____	\$ (15,540)	\$ _____	\$ (15,540)
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ _____	\$ _____	\$ _____	\$ _____

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ 7,138	\$ _____	\$ 7,138
Debits during the year:	\$ _____	\$ (7,138)	\$ _____	\$ (7,138)
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
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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 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 computations 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, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (20,079)
Reconciling items for the year:		
Taxable income not reported on 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		\$ (20,079)
------------------------	--	-------------

Computation of tax :

**WATER
OPERATION
SECTION**

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT

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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 a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY

CERTIFICATE
NUMBER

GROUP
NUMBER

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
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SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ _____
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	\$ _____
110	Accumulated Amortization		\$ _____
271	Contributions In Aid of Construction	W-7	\$ _____
252	Advances for Construction	F-20	\$ _____
Subtotal			\$ _____
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ _____
Subtotal			\$ _____
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	\$ _____
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	\$ _____
	Working Capital Allowance (3)		\$ _____
	Other (Specify):		\$ _____
			\$ _____
WATER RATE BASE			\$ _____
WATER OPERATING INCOME		W-3	\$ _____
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			_____

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(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: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

YEAR OF REPORT December 31, 2004
--

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ _____
469	Less: Guaranteed Revenue and AFPI	W-9	\$ _____
Net Operating Revenues			\$ _____
401	Operating Expenses	W-10(a)	\$ _____
403	Depreciation Expense	W-6(a)	_____
	Less: Amortization of CIAC	W-8(a)	_____
Net Depreciation Expense			\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	_____
407	Amortization Expense (Other than CIAC)	F-8	_____
408.10	Taxes Other Than Income		_____
	Utility Regulatory Assessment Fee		_____
408.11	Property Taxes		_____
408.12	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		_____
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			\$ _____
Utility Operating Income			\$ _____
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			\$ _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)
301	Organization	\$ _____	\$ _____
302	Franchises	_____	_____
303	Land and Land Rights	_____	_____
304	Structures 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	_____	_____
333	Services	_____	_____
334	Meters and Meter Installations	_____	_____
335	Hydrants	_____	_____
336	Backflow Prevention Devices	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____
340	Office Furniture and Equipment	_____	_____
341	Transportation Equipment	_____	_____
342	Stores Equipment	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____
344	Laboratory Equipment	_____	_____
345	Power Operated Equipment	_____	_____
346	Communication Equipment	_____	_____
347	Miscellaneous Equipment	_____	_____
348	Other Tangible Plant	_____	_____
TOTAL WATER PLANT		\$ _____	\$ _____

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

W-4(a)
GROUP _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLAN

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1	
			INTANGIBLE PLANT	
(a)	(b)	(c)	(d)	
301	Organization	\$ _____	\$ _____	\$ _____
302	Franchises	_____	_____	_____
303	Land and Land Rights	_____	_____	_____
304	Structures 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	_____	_____	_____
333	Services	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____
335	Hydrants	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____
341	Transportation Equipment	_____	_____	_____
342	Stores Equipment	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____
346	Communication Equipment	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____
TOTAL WATER PLANT		\$ _____	\$ _____	\$ _____

W-4(b)
GROUP _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
--

SYSTEM NAME / COUNTY : _____

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures 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			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRE

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)
304	Structures 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	_____	_____
333	Services	_____	_____
334	Meters and Meter Installations	_____	_____
335	Hydrants	_____	_____
336	Backflow Prevention Devices	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____
340	Office Furniture and Equipment	_____	_____
341	Transportation Equipment	_____	_____
342	Stores Equipment	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____
344	Laboratory Equipment	_____	_____
345	Power Operated Equipment	_____	_____
346	Communication Equipment	_____	_____
347	Miscellaneous Equipment	_____	_____
348	Other Tangible Plant	_____	_____
TOTAL WATER ACCUMULATED DEPRECIATION		\$ _____	\$ _____

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

W-6(a)
GROUP _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DE

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE
(a)	(b)	(g)	(h)
304	Structures 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	_____	_____
333	Services	_____	_____
334	Meters and Meter Installations	_____	_____
335	Hydrants	_____	_____
336	Backflow Prevention Devices	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____
340	Office Furniture and Equipment	_____	_____
341	Transportation Equipment	_____	_____
342	Stores Equipment	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____
344	Laboratory Equipment	_____	_____
345	Power Operated Equipment	_____	_____
346	Communication Equipment	_____	_____
347	Miscellaneous Equipment	_____	_____
348	Other Tangible Plant	_____	_____
TOTAL WATER ACCUMULATED DEPRECIATION		\$ _____	\$ _____

W-6(b)
GROUP _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

YEAR OF REPORT
December 31, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____
Add credits during year: Contributions received from 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		\$ _____

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: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

YEAR OF REPORT December 31, 2004
--

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____
Debits during the year: Accruals charged to Account 272	\$ _____
Other debits (specify) : _____ _____	_____ _____
Total debits	\$ _____
Credits during the year (specify) : _____ _____	\$ _____ _____
Total credits	\$ _____
Balance end of year	\$ _____

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

SYSTEM NAME / COUNTY : _____

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____

Total Credits		\$ _____

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
--

SYSTEM NAME / COUNTY : _____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers	_____	_____	_____
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		_____	_____	\$ _____
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		_____	_____	\$ _____
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		_____	_____	\$ _____
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ _____
Total Water Operating Revenues				\$ _____

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

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

SYSTEM NAME / COUNTY :

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Production	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Mgt. Fees	_____	_____	_____
635	Contractual Services - Testing	_____	_____	_____
636	Contractual Services - Other	_____	_____	_____
641	Rental of Building/Real Property	_____	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	_____	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	_____	_____	_____
658	Insurance - Workman's Comp.	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____	_____
668	Water Resource Conservation Exp.	_____	_____	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	_____	_____	_____
Total Water Utility Expenses		\$ _____	\$ _____	\$ _____

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

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SYSTEM NAME / COUNTY :

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)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

YEAR OF REPORT
December 31, 2004

.8

**ADMIN. &
GENERAL
EXPENSES**
(k)

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

SYSTEM NAME / COUNTY :

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for Year					

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

SYSTEM NAME / COUNTY : _____

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

ERC Calculation:

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

SYSTEM NAME / COUNTY : _____

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____
2. Maximum number of ERCs * which can be served. _____
3. Present system connection capacity (in ERCs *) using existing lines. _____
4. Future connection capacity (in ERCs *) upon service area buildout. _____
5. Estimated annual increase in ERCs *. _____
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.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____

9. When did the company last file a capacity analysis report with the DEP? _____
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? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - 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.

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT

December 31, 2004

WASTEWATER LISTING OF SYSTEM GROUPS

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

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
COMMERCIAL UTILITIES/DUVAL	164-S	1

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 524,655
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	252,118
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	
252	Advances for Construction	F-20	
Subtotal			\$ 272,537
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$
Subtotal			\$ 272,537
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		26,275
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>298,812</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(13,245)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-4.43%</u>

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (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:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
--

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING STATEMENT

Revised

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 248,404
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 248,404
401	Operating Expenses	S-10(a)	\$ 194,815 210,203
403	Depreciation Expense	S-6(a)	21,446
	Less: Amortization of CIAC	S-8(a)	
Net Depreciation Expense			\$ 21,446
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		15,388
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 15,388
409.1	Income Taxes		
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			\$ 231,649 247,037
Utility Operating Income			\$ 16,755 1,367
530	Add Back:		
	Guaranteed Revenue (and AFPI)	S-9(a)	\$
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			\$ 16,755 1,367

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

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SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____
353	Land and Land Rights	_____	_____	_____
354	Structures and Improvements	_____	_____	_____
355	Power Generation Equipment	_____	_____	_____
360	Collection Sewers - Force	350,014	_____	_____
361	Collection Sewers - Gravity	12,226	_____	_____
362	Special Collecting Structures	_____	_____	_____
363	Services to Customers	2,492	_____	_____
364	Flow Measuring Devices	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____
366	Reuse Services	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____
370	Receiving Wells	54,246	_____	_____
371	Pumping Equipment	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____
381	Plant Sewers	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____
389	Other Plant Miscellaneous Equipment	303,108	_____	(197,431)
390	Office Furniture and Equipment	_____	_____	_____
391	Transportation Equipment	_____	_____	_____
392	Stores Equipment	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____
396	Communication Equipment	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____
Total Wastewater Plant		\$ 722,086	\$ _____	\$ (197,431)

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

S-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2004

MATRIX

.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
	\$	\$	\$
	\$	\$	\$

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT M

ACCT. NO.	ACCOUNT NAME	.1	.2	.3
		INTANGIBLE PLANT	COLLECTION PLANT	SYSTEM PUMPING PLANT
(a)	(b)	(g)	(h)	(i)
351	Organization	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____
353	Land and Land Rights	_____	_____	_____
354	Structures and Improvements	_____	_____	_____
355	Power Generation Equipment	_____	_____	_____
360	Collection Sewers - Force	_____	350,014	_____
361	Collection Sewers - Gravity	_____	12,226	_____
362	Special Collecting Structures	_____	_____	_____
363	Services to Customers	_____	2,492	_____
364	Flow Measuring Devices	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____
366	Reuse Services	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____
370	Receiving Wells	_____	_____	54,246
371	Pumping Equipment	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____
381	Plant Sewers	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____
389	Other Plant Miscellaneous Equipment	105,677	_____	_____
390	Office Furniture and Equipment	_____	_____	_____
391	Transportation Equipment	_____	_____	_____
392	Stores Equipment	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____
396	Communication Equipment	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____
Total Wastewater Plant		\$ <u>105,677</u>	\$ <u>364,732</u>	\$ <u>54,246</u>

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

S-4(b)
GROUP _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
--

SYSTEM NAME / COUNTY : _____

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)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force	27.00		3.70%
361	Collection Sewers - Gravity	40.00		2.50%
362	Special Collecting Structures			
363	Services to Customers	35.00		2.86%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25.00		4.00%
371	Pumping Equipment			
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	27.00		3.70%
390	Office Furniture and 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			
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

Y
D

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____
355	Power Generation Equipment	\$ _____	\$ _____	\$ _____
360	Collection Sewers - Force	147,834	12,963	_____
361	Collection Sewers - Gravity	12,226	4,976	_____
362	Special Collecting Structures	_____	_____	_____
363	Services to Customers	1,305	71	_____
364	Flow Measuring Devices	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____
366	Reuse Services	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____
370	Receiving Wells	_____	_____	_____
371	Pumping Equipment	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____
381	Plant Sewers	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____
389	Other Plant Miscellaneous Equipment	140,328	3,436	_____
390	Office Furniture and Equipment	_____	_____	_____
391	Transportation Equipment	_____	_____	_____
392	Stores Equipment	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____
396	Communication Equipment	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____
Total Depreciable Wastewater Plant in Service		\$ <u>301,693</u>	\$ <u>21,446</u>	\$ _____

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

S-6(a)
GROUP _____

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT
December 31, 2004

SYSTEM NAME / COUNTY : _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 15440
Add credits during year:		
Contributions received from 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) RETIRED		\$ -15440
Total Contributions In Aid of Construction		\$ _____

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

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
--

SYSTEM NAME / COUNTY : _____

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			\$ _____

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 7,138
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
Total debits	\$ _____
Credits during the year (specify) :	
RETIRED	\$ 7,138
_____	_____
Total credits	\$ 7,138
Balance end of year	\$ 14,276

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT December 31, 2004
--

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	39	39	\$ 248,404
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	39	39	\$ 248,404
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$ _____
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		39	39	\$ 248,404
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ _____
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$ _____

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

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT

December 31, 2004

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ _____
540.2	Commercial Reuse Revenues			_____
540.3	Industrial Reuse Revenues			_____
540.4	Reuse Revenues From Public Authorities			_____
540.5	Other Revenues			_____
540	Total Flat Rate Reuse Revenues			\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues			_____
541.2	Commercial Reuse Revenues			_____
541.3	Industrial Reuse Revenues			_____
541.4	Reuse Revenues From Public Authorities			_____
541	Total Measured Reuse Revenues			\$ _____
544	Reuse Revenues From Other Systems			_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>248,404</u>

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

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : DUVAL

Revised

WASTEWATER UTILITY EXPENSE ACCO

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1	.2
			COLLECTION EXPENSES- OPERATIONS	COLLECTION EXPENSES- MAINTENANCE
(a)	(b)	(c)	(d)	(e)
701	Salaries and Wages - Employees	\$ 18,703	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	28,366		
704	Employee Pensions and Benefits			
710	Purchased Sewage Treatment	69,406		
711	Sludge Removal Expense	600		
715	Purchased Power	32,270		
716	Fuel for Power Production			
718	Chemicals			
720	Materials and Supplies	26,441		
731	Contractual Services-Engineering			
732	Contractual Services - Accounting			
733	Contractual Services - Legal			
734	Contractual Services - Mgt. Fees			
735	Contractual Services - Testing			
736	Contractual Services - Other			
741	Rental of Building/Real Property	14,400		
742	Rental of Equipment			
750	Transportation Expenses			
756	Insurance - Vehicle			
757	Insurance - General Liability			
758	Insurance - Workman's Comp.			
759	Insurance - Other			
760	Advertising Expense			
766	Regulatory Commission Expenses - Amortization of Rate Case Expense			
767	Regulatory Commission Exp.-Other	15,838		
770	Bad Debt Expense			
775	Miscellaneous Expenses	4,179		
Total Wastewater Utility Expenses		\$ 210,203	\$	\$

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

Revised

WASTEWATER UTILITY EXPENSE ACCOUNT MA

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)
701	Salaries and Wages - Employees	\$	\$ 18,703	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		28,366	
704	Employee Pensions and Benefits			
710	Purchased Sewage Treatment			
711	Sludge Removal Expense			
715	Purchased Power			
716	Fuel for Power Purchased			
718	Chemicals			
720	Materials and Supplies		26,441	
731	Contractual Services-Engineering			
732	Contractual Services - Accounting			
733	Contractual Services - Legal			
734	Contractual Services - Mgt. Fees			
735	Contractual Services - Testing			
736	Contractual Services - Other			
741	Rental of Building/Real Property		14,400	
742	Rental of Equipment			
750	Transportation Expenses			
756	Insurance - Vehicle			
757	Insurance - General Liability			
758	Insurance - Workman's Comp.			
759	Insurance - Other			
760	Advertising Expense			
766	Regulatory Commission Expenses - Amortization of Rate Case Expense			
767	Regulatory Commission Exp.-Other		15,838	
770	Bad Debt Expense			
775	Miscellaneous Expenses		4179	
Total Wastewater Utility Expenses		\$	\$ 107,927	\$

YEAR OF REPORT
 December 31, 2004

Revised

TRIX

.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT

December 31, 2004

SYSTEM NAME / COUNTY :

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	6	6
3/4"	Displacement	1.5		
1"	Displacement	2.5	11	28
1 1/2"	Displacement or Turbine	5.0	10	50
2"	Displacement, Compound or Turbine	8.0	10	80
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
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				204

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

UTILITY NAME:

Commercial Utilities, Division of Grace and Company, Inc.

YEAR OF REPORT

December 31, 2004

SYSTEM NAME / COUNTY : _____

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity			
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)			
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated			
Method of Effluent Disposal			

- (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.

S-12

GROUP _____

SYSTEM _____

YEAR OF REPORT

December 31, 2004

UTILITY NAME: Commercial Utilities, Division of Grace and Company, Inc.

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served _____ 204

2. Maximum number of ERCs* which can be served _____ 229

3. Present system connection capacity (in ERCs*) using existing lines _____ 229

4. Future connection capacity (in ERCs*) upon service area buildout _____ 229

5. Estimated annual increase in ERCs* _____ N/A

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

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. _____ N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ NO

If so, when? _____ N/A

9. Has the utility been required by the DEP or water management district to implement reuse? _____ NO

If so, what are the utility's plans to comply with this requirement? _____ N/A

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

11. If the present system does not meet the requirements of DEP rules:

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

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

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? _____

12. Department of Environmental Protection ID # _____ PWS=1D2160226

* An ERC is determined based on the calculation on S-11.